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United Nations reform: measures and proposals

Review of the efficiency of the administrative and financial functioning of the United Nations

Proposed programme budget for the biennium 2018-2019

Programme planning

Human resources management

Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process

Report of the Secretary-General

Summary

Over the past 70 years, the United Nations has undertaken several efforts to reform its programme planning and budgeting process to better respond to changes in the scope and breadth of the Organization's mandates. A strong regulatory framework, governing all aspects of the programme planning and budgeting cycle, has been put in place. In recent years, the Organization's accounting system and the related financial reporting standards have been brought into line with international best practices through the implementation of the International Public Sector Accounting Standards. A new enterprise resource planning system, Umoja, now offers the Organization the potential to decentralize, modernize and streamline processes, improve reporting and increase transparency in the use of resources.

While previous reform efforts have generated some significant improvements, there are still aspects of the programme planning and budgeting process that could be improved further. The current cycle is protracted, and documentation is too voluminous and fragmented to allow for a strategic assessment of the Organization's programme of work. The Secretary-General lacks the managerial authority to shift resources between programmes in support of delivering Organization-wide priorities. The existing limits to the level of the Working Capital Fund and the authority granted to the Secretary-General in committing funds for unforeseen and extraordinary expenditures no longer reflect the current needs of the Organization.

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To this end, the Secretary-General proposes the streamlining and improvement of the planning and budgetary processes to better support decision-making and increase the transparency of information. Specific proposals outlined in the present report include: (a) moving from a biennial to an annual process; (b) shortening the planning and budgetary cycle from five to three years; (c) presenting programme planning and performance information in the annual regular budget instead of separate reports; (d) refining elements of the results-based-budgeting framework; (e) strengthening performance reporting by reflecting information on lessons learned, including from evaluation and self-evaluation, in the annual budget; (f) seeking greater authority for the redeployment of resources during budget implementation; and (g) increasing the level of the Working Capital Fund.

The proposals contained in the present report would enable the Organization to better respond to the new management paradigm shift envisaged by the Secretary-General (see A/72/492).

I. Introduction

1. Making the United Nations more responsive to the demands of a fast-changing world includes creating a planning and budgeting process that is transparent and agile, a process that ensures that resources are best allocated for the effective and efficient delivery of mandates. Planning and budgeting need to be strategic instruments in the service of the Organization's mandates, priorities and programme of work.

2. The budget document must become an instrument for ensuring greater ownership and accountability on the part of senior managers with respect to programme planning and the delivery of mandates. Results of programme evaluations, self-evaluations and lessons learned must be reflected more clearly in a format that would increase transparency for delivery. The budget document must support a more focused and strategic dialogue with Member States on programme delivery and the allocation of resources.

3. The planning and budgetary processes must ensure that the resources entrusted to the Secretariat are best allocated for the effective and efficient delivery of all mandates. Our new technology tools must be used to increase transparency within the Secretariat and towards Member States. Our resources must be used in support of mandates approved by Member States. The Secretary-General needs to be able to redeploy resources within parts of the budget to support better implementation of mandates.

4. With regard to the regular budget, the Secretary-General proposes the streamlining of planning and budgetary processes to better support decision-making and increase the transparency of information. Specific proposals outlined in the present report include: (a) moving from a biennial to an annual process; (b) shortening the planning and budgetary cycle from five to three years; (c) presenting programme planning and performance information in the annual regular budget instead of in separate reports; (d) refining elements of the results-based-budgeting framework; (e) strengthening performance reporting by reflecting information on lessons learned, including from evaluation and self-evaluation, in the annual budget; (f) seeking greater authority for the redeployment of resources during budget implementation; and (g) increasing the level of the Working Capital Fund.

A. Background

5. The basic principles of the Organization's budgetary process are set out in Article 17 of the Charter of the United Nations, which provides that the General Assembly shall consider and approve the United Nations budget, and apportion the expenses of the Organization among the States Members of the United Nations. As chief administrative officer of the Organization, the Secretary-General is responsible for preparing and submitting a budget proposal to cover the costs of the activities of the United Nations Secretariat funded under the regular budget. The Organization relies on Member States to provide adequate resources and to pay their contributions on time and in full.

6. Two committees, the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, review the planning and budgeting proposals formulated by the Secretary-General, in accordance with their respective mandates, and submit their conclusions and recommendations, through the Fifth Committee, to the General Assembly for consideration and approval.

7. The planning and budgetary process has evolved over the past 70 years. The most significant developments are summarized in the paragraphs below.

8. In 1974, the Organization adopted programme budgeting, whereby the budget document reflects the programmatic activities of the United Nations Secretariat and the related decisions of its governing bodies. Before 1974, the Organization had used object-of-expenditure budgets. The new budget format was intended to allow for analytical and integrated consideration of the cost, content and significance of each programme. The budget period, which until that time had been prepared on an annual basis, was changed to a biennial budget period (see General Assembly resolutions 3043 (XXVII) and 3199 (XXVIII)). The Organization, for the first time, also introduced the concept of a single planning document, the medium-term plan, covering a four-year cycle.

9. In its resolutions 41/213 and 42/211, the General Assembly introduced additional features, including the establishment of a budget outline and a contingency fund. The budget outline contains, inter alia, an indication of a preliminary estimate of resources to accommodate the proposed programme of activities for the following biennium. The contingency fund, expressed as a percentage of the overall budget outline level, accommodates additional expenditures relating to the biennium derived from legislative mandates not provided for in the programme budget or from revised estimates arising from the impact of extraordinary expenses, subject to certain provisions.

10. In its resolution 55/231, following a review of the existing planning, programming and budgeting process, the General Assembly adopted a new methodology for budget preparation, namely, the use of results-based-budgeting frameworks focusing on the outputs to be produced and consequent outcomes, as opposed to input budgeting, which had been the primary methodology until that time. In 2004, the four-year medium-term framework was replaced with a biennial strategic framework, comprising a plan outline reflecting the longer-term objectives of the Organization (part one) and a biennial programme plan (part two) (see Assembly resolutions 58/269 and 59/275).

11. All aspects of this process are governed by the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, all of which have been periodically updated to reflect the aforementioned changes. Most recently, they were amended to reflect the adoption by the General Assembly of the International Public Sector Accounting Standards (IPSAS) in 2013, and again in 2016, to incorporate relevant Assembly resolutions on programme planning. At its seventy-second session, the Assembly will consider revisions to those parts of the Regulations and Rules Governing Programming Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation dealing with evaluation, namely, chapter VII and the annex.

12. A comprehensive summary of the evolving legal framework governing the process of planning and budgeting at the United Nations is contained in annex I to the present report.

B. The current planning and budgeting process

13. Overall, the United Nations has shown itself capable of adapting to the changes in the scope and breadth of mandates entrusted to it since its creation more than 70 years ago. As a consequence, the planning and budgeting process and the related tools and mechanisms have evolved in response to these changes.

Accordingly, the General Assembly has taken action to adapt the planning and budgeting tools in support of the efficient and effective delivery of mandates.

14. The planning and budgeting process consists of the preparation, submission, consideration and approval of the following four elements: (a) the strategic framework (parts one and two); (b) the budget outline; (c) the programme budget; and (d) the performance reports, both programme and financial, and the financial statements. At each stage, the roles and responsibilities of the Secretary-General, the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee — as the committee of the General Assembly with responsibilities for administrative and budgetary matters — are made clear in the successive resolutions, rules and regulations described in paragraphs 5 to 12 above. In addition, article VII and the annex to the Financial Regulations and Rules of the United Nations set out the role of the Board of Auditors with respect to the Organization's financial statements, its internal controls and the application of IPSAS.

15. Consequently, the existing process of planning and budgeting is not lacking in transparency or accountability. Every aspect of the process is fully documented and codified. Programme plans are extensively articulated within the strategic framework and the programme budget. Resource requirements, allocation and usage are clearly reported.

16. Furthermore, the systems underlying these processes have recently been updated and modernized. The United Nations is now entering its third year of applying IPSAS and has received an unqualified audit opinion every year, which reflects the soundness of its financial management practices and improved accountability. Additional benefits of IPSAS include the requirement to report more comprehensive financial information and analysis and the ability to generate more extensive cost data.

17. The Organization is also in the process of implementing an enterprise resource planning system, Umoja. While the budget formulation module has yet to be implemented, the system has become the operational system for more than 32,000 staff at 400 locations worldwide. Financial information produced using Umoja, including the financial statements themselves, is already yielding benefits in terms of more comprehensive, up-to-date, transparent and timely information for decision-making. The information can be calibrated more flexibly and made readily available, according to the needs of different users. In this regard, the vision of the Organization is to make information on expenditure and programme delivery available to Member States online through dashboards.

18. The Organization is now able to build on these transformations and move to the changes proposed below.

C. The current system: areas for improvement

19. In seeking to further improve the management of the Secretariat, the Secretary-General considers that additional enhancements to the current planning and budgeting process are needed to address the following shortcomings.

20. First, the current planning and budgeting cycle takes in excess of five years, from the initial preparation of the strategic framework until the final consideration of the financial statements and the related performance reports. The protracted nature of the process means that plans and budget proposals are formulated well in advance of the period to which they relate, as a result of which they do not always reflect the impact of new and emerging mandates that arise during budget

implementation. Similarly, the impact of newly emerging mandates on the biennial programme plan are dealt with separately from the programme plans and budgets for extended periods, until the following biennial period. For example, for the biennium 2016-2017, the new focus on the Sustainable Development Goals, which had been approved by Member States in 2015, a few months before the adoption of the current programme budget, was not reflected in the published programme plan and budget. The changes to the programmes resulting from the adoption of the Goals could be reflected only in programme planning and budgeting reports for the biennium 2018-2019. The preparations for the planning process are currently disconnected from those for the budget process. The current process does not ensure that decisions on resource allocation adequately reflect the lessons learned from past programme performance. The Assembly receives the programme performance report relating to the previous biennium only towards the end of the first year of implementation of the subsequent two-year budget.

21. Second, the documentation submitted in support of this process is fragmented, reflecting different stages and aspects of the current planning and budgeting process. Currently, the Secretary-General submits nine separate main reports, some of which consist of sets of reports, with respect to a single biennial budgetary cycle, each with a different emphasis and level of detail. Taken together with the reports of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, 300 separate reports are currently considered by the General Assembly at different points in the overall cycle pertaining to the plans and resources for a given biennium. In addition, the documentation submitted for this process is voluminous and labour-intensive.[1]

22. Third, during budget implementation, the Secretary-General has no authority to shift resources between programmes without the prior approval of Member States. Such managerial authority has been granted by the Member States to many heads of specialized agencies, funds and programmes in order to improve their capacity to respond to fast-changing demands. An experimental limited discretionary authority approved by the General Assembly in 2006 (see resolution 60/283) has a number of restrictive conditions that constrain the Secretary-General's ability to use it to effectively address emerging needs.

23. Finally, the existing limits to the level of the Working Capital Fund and the authority granted to the Secretary-General in committing funds for unforeseen and extraordinary expenditures no longer reflect the current needs of the Organization if it is to operate with an acceptable cash risk and if it is to respond effectively to urgent emerging demands, not only for peace and security, but also in the other two main pillars of the Organization.

II. Proposals

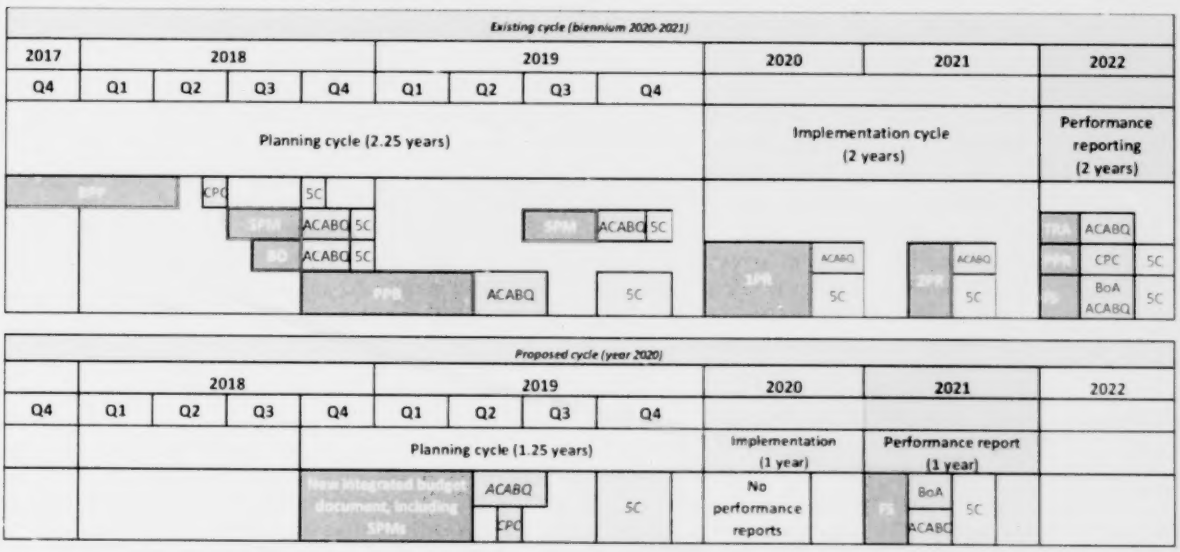
24. The Secretary-General does not propose a fundamental overhaul of the existing intergovernmental review process of planning and budgeting. Instead, he puts forward a number of technical enhancements to the existing process and documentation for the purpose of ensuring greater transparency and accountability and better responsiveness to the needs of Member States.

[1] The programme budget for the biennium 2016-2017 contained 36 separate sections, which translated into 153 budget reports (excluding statements of programme budget implications and supplementary budget proposals), and totalled approximately 7,000 pages. An additional 7,900 pages of written responses were submitted, to 6,000 questions posed during the intergovernmental review of the various budget reports relating to the biennium 2016-2017, indicating the need to improve the timeliness and type of information provided to Member States.

25. The change proposals concern three main areas: (a) the planning and budgeting process itself; (b) the documentation currently prepared during the course of that process; and (c) the use of exceptional funding and operational arrangements.

A. The planning and budgeting process

Figure I
Existing versus proposed cycle



Abbreviations: ACABQ, Advisory Committee on Administrative and Budgetary Questions; BO, budget outline; BoA, Board of Auditors; BPP, biennial programme plan; CPC, Committee for Programme and Coordination; FS, financial statements; PPB, proposed programme budget; PPR, programme performance report; Q, quarter; SPMs, special political missions; TRA, report on transfers between sections; 1PR, first performance report; 2PR, second performance report; 5C, Fifth Committee.

26. Figure I sets out the current planning and budgetary process, which, as indicated above, spans more than a five-year period from beginning to end. The Secretary-General proposes that the current biennial budget be replaced with an "integrated annual programme budget" (referred to hereinafter as the "annual budget"), in order to allow for the preparation of more realistic and responsive programme plans and resource estimates. Such a change would address a concern expressed by the Board of Auditors regarding the basis for revised estimates and budgetary adjustments within the existing biennial budget cycle (see A/72/176 and Corr.1, para. 25).

27. Combined with changes to various documentation requirements and the preparation of a new integrated budget document, which is explained below, the adoption of an annual budget would permit the existing planning and budgeting cycle to be shortened by two years. That would allow for more realistic programme and financial information, formulated closer to the point of implementation. An annual budget would also allow for the alignment of the budget period with the current reporting period of the financial statements. It would not affect the issuance by the Secretariat of assessment letters to Member States, which is currently done early in January each year.

28. While the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions would continue to examine the programmatic and financial aspects of budget documents and to submit their conclusions and recommendations to the General Assembly for its consideration, in accordance with their respective mandates, the two Committees would consider the budget report at the same time in the annual cycle, thereby allowing for greater focus and integration within the process. The Fifth Committee would be able to consider both the programming aspects and the financial requirements of the budget on the basis of the advice of the two Committees.

29. In addition, the current, two-year budget implementation process is susceptible to resource fluctuations triggered by changes in rates of exchange and inflation, requiring four separate recosting exercises under the existing methodology, each of which can have a significant budgetary impact. As a result of its proposed annualization, the budget would include an initial recosting element that would be updated just once, immediately before the beginning of the budget period, allowing greater certainty for the Member States in terms of their financial obligations. If final budget expenditures should exceed the annual budget as a result of overexpenditure under post resources, the Secretary-General, after taking into consideration the final overall programme expenditures and savings from the cancellation of prior-period obligations, would seek an additional appropriation, in accordance with the staffing table as approved by the General Assembly and the post-related actual expenditures.

30. The Secretary-General also proposes that the existing plan outline, which forms part one of the strategic framework, be submitted every five instead of two years. The plan outline would continue to reflect the longer-term objectives of the Organization. It would continue to be presented as a separate document for consideration by the Committee for Programme and Coordination and the General Assembly. The extended period would allow for the articulation of longer-term objectives and strategy, policy orientation and overall trends in mandate evolution, reflecting the priorities established by intergovernmental organs as well as anticipated future challenges.

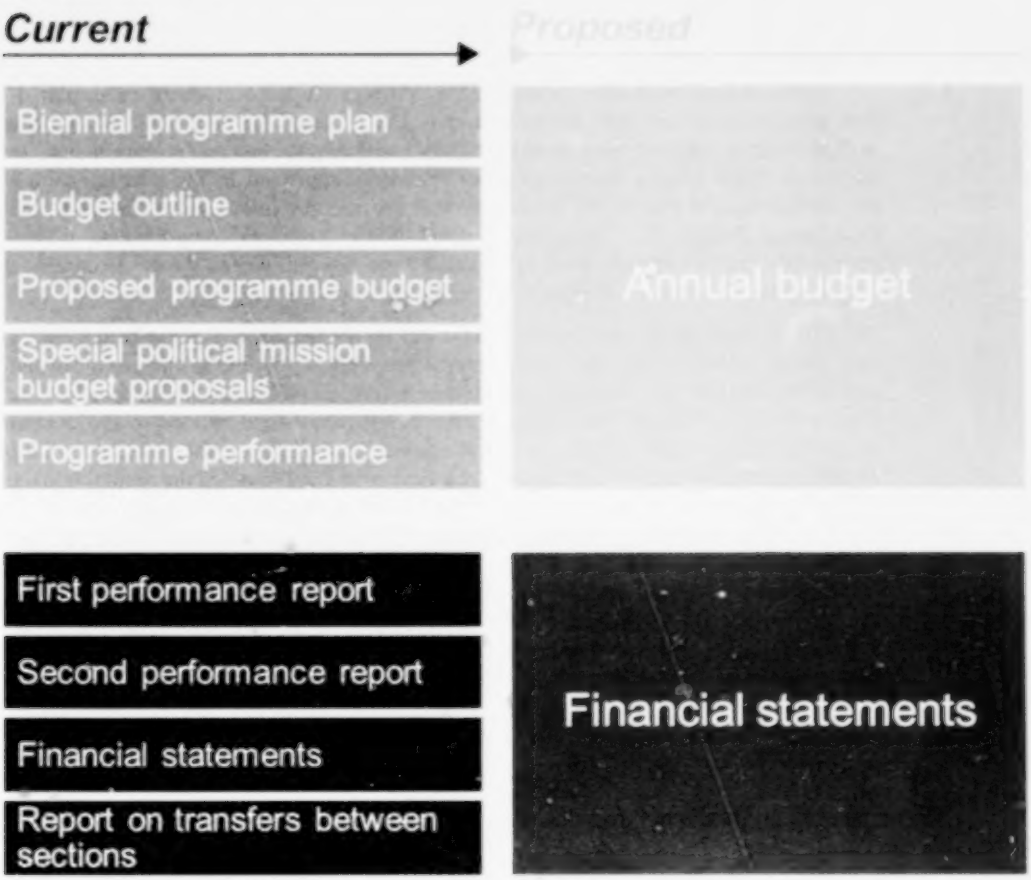
B. Changes to documentation and the presentation of results frameworks

31. Several measures are required to enhance the focus and utility of the documentation submitted to the intergovernmental bodies at various points in the planning and budgeting process. In addition, the proposed annual budgeting cycle would require changes in the content and nature of the reports submitted to the intergovernmental and expert bodies so that, as explained below, the existing workload of those bodies is not markedly affected by the need to review budgetary reports every year.

1. Consolidation of reports

32. The Secretary-General proposes the consolidation of nine existing reports or sets of reports into two annual reports: the annual budget proposal and the financial statements of the Organization, as illustrated in figure II. The plan outline, containing the longer-term objectives of the Organization, would remain a separate document, submitted through the Committee for Programme and Coordination to the Fifth Committee.

Figure II
Integration of reports



33. The proposed annual budget report would incorporate information currently reflected in the biennial programme plan, the budget outline, the proposed programme budget, the budget proposals for special political missions and the programme performance report. The inclusion of information on programme performance and lessons learned from the previous period in the annual budget would also improve accountability and allow for the timely adjustment of resource requirements to enable better mandate delivery.

34. The Secretary-General considers that the shorter budget cycle would also eliminate the need for separate reports for the budget outline, the first and second financial performance reports and the biennial report detailing the transfer of resources between budget sections. Information on programme performance would be included in the annual budget, not in a separate report. The budget outline would no longer be required, since the proposed annual budget would be prepared closer to the implementation period. Consequently, there would be no need to establish a preliminary basis for resource estimates in advance of the budget proposal, since the General Assembly would be in a position to take decisions on the budget level more frequently, on the basis of a more reliable and up-to-date proposal of resource requirements. However, the information on the main factors resulting in resource changes that would have an impact on the budget for the following year would be provided as part of the foreword and introduction of the proposed new annual

budget proposal, as reflected in the prototype contained in annex II to the present report. Information currently contained in the second financial performance report would be incorporated into the financial statements, audited by the Board of Auditors and reviewed by the Advisory Committee on Administrative and Budgetary Questions.

35. The General Assembly established a contingency fund mechanism as part of the arrangements set out in resolutions 41/213 and 42/211. The mechanism accommodates revised and supplementary programme budget requirements, in particular those arising from legislative mandates approved in the year preceding the biennium and during the biennium that are not provided for in the proposed programme budget. The contingency fund is expressed as a percentage of the programme budget outline level approved by the Assembly, and its use is confined to the biennium to which it relates.

36. Given that the budget outline would not be presented as a separate document (see para. 34 above), the Secretary-General proposes to submit an indication of the size of the contingency fund as a percentage of the overall level of resources of the proposed annual budget. For example, the contingency fund related to the annual budget for 2021 would be proposed in the annual budget report for 2020 and would be approved by the Fifth Committee at the time of the approval of the annual budget for 2020. The level of the contingency fund related to the annual budget for 2021 would be expressed as a percentage of the approved annual budget for 2020. The contingency fund related to the annual budget for 2020, as a one-time measure, would be proposed and approved in the context of the first performance report for the biennium 2018-2019 and expressed as a percentage of half of the approved budget for 2018-2019 (or the equivalent of a one-year period). This would ensure that the level of the contingency fund would continue to be determined in advance of the budget period that it covers. Other provisions governing the use of the contingency fund contained in resolutions 41/213 and 42/211 would remain unchanged.

2. Changes to the budget presentation

37. The Secretary-General proposes a number of enhancements to the budget presentation aimed at improving transparency, accountability and focus. These include: (a) revisions to the results framework, along with a streamlined presentation and a focus on performance reporting; (b) the aggregation of financial resources; (c) the integration into the proposed programme budget of the resource requirements for special political missions under a separate budget section; and (d) proposed adjustments to the budget structure.

Presentation of the results framework

38. In order to ensure greater alignment with the overall purposes and principles of the Organization set out in chapter I of the Charter, as well as the recently adopted Sustainable Development Goals and other major intergovernmental agreements, the Secretary-General proposes altering the presentation of the results framework. The programmatic narrative of the budget document would continue to reflect the translation of legislative mandates into programmes and subprogrammes for the budget period. The proposed narrative for each subprogramme would reflect the following:

(a) The overall framework of goals or purposes with which its work is aligned;

(b) The strategy for the implementation of related mandates;

(c) The results to which it has contributed in the previous budget period, as compared with the original plan for the same year;

(d) Lessons learned and prior-period programme performance;

(e) Planned results for the proposed budget period;

(f) Main deliverables (outputs) planned for the budget period and achieved in the prior period.

39. The above elements would replace the details reflected under "objectives", "expected accomplishments", "indicators of achievement" and "performance measures" in the current results framework. Figure III provides an example of the newly proposed results framework for a sample subprogramme.

Figure III
Subprogramme 2
Transport [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY

The strategy is to advocate and assist Member States in the development of policy frameworks to foster sustainable inland transport with a view to making it safe, clean and competitive

1. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

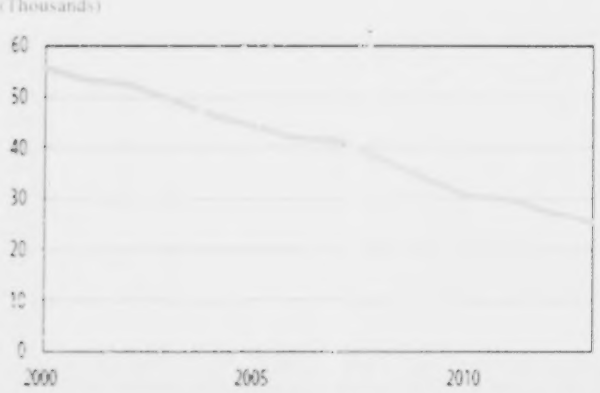
Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to provide guidelines to Member States in order to achieve the finalization of at least 50 transport legal binding agreements (see A/72/6 (Sect. 99))

By 2018, 58 transport-related binding legal instruments have been agreed upon by Governments with the assistance of the Department. These instruments have contributed to a steady drop in road fatalities over the past decade

Road fatalities in the region between 2000 and 2013



LESSONS LEARNED

Strong internationally agreed normative frameworks support the effectiveness of road safety related institutions at the country level

2020 PLAN

During 2020, the subprogramme will support Member States in the implementation of the 58 United Nations transport conventions and agreements, and assist Member States in concluding an additional 10 instruments. The subprogramme will also create related knowledge and facilitate discussions on sustainable transport.

2. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	Quantity			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Servicing of meetings of the Intergovernmental Transport Committee on transport matters, including road safety, transportation of dangerous goods, pollution, customs and inland waterways	10	9	9	8
2. Provision of documentation in transport-related matters, including road safety, transportation of dangerous goods, pollution, customs and inland waterways, to the Intergovernmental Transport Committee	55	55	54	54
3. Advisory services on legal instruments relating to: inland transport; facilitation of transport; border-crossing; road safety; vehicle construction; and transport of dangerous goods and other special cargoes	1	1	1	1
4. Maintenance of databases and websites, including the website on international road transport (TIR)	10	10	8	8
5. Advocacy campaigns on the promotion of clean energy	1	1	1	1
Publications on:				
6. International road transport (TIR)	2	2	1	1
7. Transport trends and economics	2	2	1	0
8. Prevention of road traffic accidents	4	3	2	1
9. Transportation of dangerous goods	2	2	2	2
10. Border-crossing and customs	1	1	1	1
11. Intermodal transport and logistics	1	1	1	1

40. Consequently, the list of "outputs" included in the current results framework would be streamlined into a list of "main deliverables". They would be presented in a more aggregated manner, giving prominence to the most significant activities (in terms of resource use and contribution to results). The new presentation would also show what had originally been planned for the previous budget year and the actual performance. Planning and programming would continue to be guided by legislative mandates for translating mandates into activities. The list of legislative mandates would be provided as supplementary information to the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee. Legislative mandates would also be reflected on the websites of individual departments and offices.

41. The newly proposed format would further increase transparency and accountability, since it would present, for the first time in one document, the previous year's original programme plan, the measurement of the previous year's performance, the lessons learned and the programme plan for the proposed budget year. Performance would be measured not only in quantitative, but also in qualitative, terms. It is anticipated that information on results would be more meaningful and would more effectively communicate the added value of the Organization's work. The inclusion of lessons learned would support the role of the Committee for Programme and Coordination in evaluating the performance of the programmes. Annex III to the present report provides a prototype of the proposed programme plan and budget for several programme sections, including a support section, reflecting the changes proposed above.

Aggregation of financial resources

42. Currently, financial resources are disclosed in the proposed programme budget at the subprogramme level within most of the budget sections. Several subprogrammes are included in each section, constituting its programme of work. The Secretary-General proposes the aggregation of the resources for staff and non-staff objects of expenditure at the level of the programme of work.

43. This streamlining measure would ensure that the budget proposal to be considered by the expert bodies and the General Assembly every year would be concise, focused and manageable. This is an important and necessary step, because without any change to the existing level of detail, an annual budget cycle would result in a significant increase in the amount of documentation submitted for consideration. In addition, the consolidation of each section's resources would better reflect the reality of resource attribution, since programmatic activities often require the input of staff and resources across different units within a given office or department.

Integration of special political mission budgets

44. At present, the proposed programme budget includes a total resource envelope for the 36 currently existing special political missions, presented in a single budget line under section 3, Political affairs, alongside the presentation of the other sections. Detailed resource requirements are submitted in separate budget documents annually and are considered by the General Assembly towards the end of the main part of its session each year.

45. Building on a previous proposal, the Secretary-General proposes the creation of a new stand-alone section for special political missions and the inclusion of the detailed requirements for these missions in the annual budget to be submitted through the Advisory Committee on Administrative and Budgetary Questions to the Fifth Committee, as is the current practice. Consequently, the Advisory Committee would be in a position to consider these requirements along with the rest of the annual budget in May and June each year (as opposed to October), and the integrated budget and related reports could be submitted for the consideration of the General Assembly in a timely manner, as shown in figure I. This enhancement would permit greater transparency and would address the concerns repeatedly expressed by the Assembly concerning the late submission of special political mission reports (see, for example, resolution 71/272 A, sect. XIX, para. 4). In addition, the Assembly would no longer be required to appropriate an envelope provision for special political missions. A prototype is contained in annex IV to the present report.

Adjustments to parts and sections of the budget

46. The existing structure of the programme budget comprises two main levels, the part being the higher level and the section the lower level. There are currently 36 sections grouped under 14 parts, with the thematically related sections included within a given part. In some instances, however, a part contains only a single section, which is contrary to the purpose of this two-level hierarchy.

47. The Secretary-General proposes the integration of all parts that are of a cross-cutting nature into a single cross-cutting part. This would include public information, common support services, internal oversight, jointly financed administrative activities and special expenses, and safety and security. Staff assessment would remain separate, owing to its unique nature. As a result, the number of budget parts would be reduced from 14 to 7.

48. With respect to the individual budget sections, the Secretary-General proposes reducing their current number from 36 to 34, by integrating the regular programme

of technical cooperation, construction and the Development Account (sects. 23, 33 and 35) into the corresponding departments or offices and adding the new section for special political missions. Figure IV presents the proposed budget structure with fewer parts and sections.

Figure IV
Comparison between existing and proposed budget structures

Current: 14 parts and 36 sections

Part	Section
I. Overall policymaking, direction and coordination	1. Overall policymaking, direction and coordination
	2. General Assembly and Economic and Social Council affairs and conference management
II. Political affairs	3. Political affairs
	4. Disarmament
	5. Peacekeeping operations
	6. Peacebuilding support
III. International justice and law	7. International Court of Justice
	8. Legal affairs
IV. International cooperation for development	9. Economic and social affairs
	10. Least developed countries, landlocked developing countries and small island developing States
	11. United Nations support for the New Partnership for Africa's Development
	12. Trade and development
	13. International Trade Centre
	14. Environment
	15. Human settlements
	16. International drug control, crime and terrorism prevention and criminal justice
	17. UN-Women
V. Regional cooperation for development	18. Economic and social development in Africa
	19. Economic and social development in Asia and the Pacific
	20. Economic development in Europe
	21. Economic and social development in Latin America and the Caribbean
	22. Economic and social development in Western Asia
	23. Regular programme of technical cooperation
VII. Public information	28. Public information
VIII. Common support services	29. Management and support services
IX. Internal oversight	30. Internal oversight
X. Jointly financed administrative activities and special expenses	31. Jointly financed administrative activities
	32. Special expenses
XI. Capital expenditures	33. Construction, alteration, improvement and major maintenance
XII. Safety and security	34. Safety and security
XIII. Development Account	35. Development Account
XIV. Staff assessment	36. Staff assessment

Proposed: 8 parts and 34 sections

Part	Section
I. Overall policymaking, direction and coordination	1. Overall policymaking, direction and coordination
	2. General Assembly and Economic and Social Council affairs and conference management
II. Political affairs	3. Political affairs
	4. Disarmament
	5. Peacekeeping operations (new)
	6. Peacebuilding support
	7. International Court of Justice
III. International justice and law	8. International Court of Justice
	9. Legal affairs
IV. International cooperation for development	10. Economic and social affairs
	11. Least developed countries, landlocked developing countries and small island developing States
	12. United Nations support for the New Partnership for Africa's Development
	13. Trade and development
	14. International Trade Centre
	15. Environment
	16. Human settlements
	17. International drug control, crime and terrorism prevention and criminal justice
	18. UN-Women
V. Regional cooperation for development	19. Economic and social development in Africa
	20. Economic and social development in Asia and the Pacific
	21. Economic development in Europe
	22. Economic and social development in Latin America and the Caribbean
	23. Economic and social development in Western Asia
	28. Public information
	29. Management and support services
	30. Internal oversight
VII. Cross-cutting (new)	31. Jointly financed administrative activities
	32. Special expenses
	33. Safety and security
VIII. Staff assessment	34. Staff assessment

49. As regards the integration of the sections relating to the regular programme of technical cooperation, construction and the Development Account, the relevant resources would be segregated within the different budget fascicles and used exclusively for their intended purposes. However, it is proposed that a summary table be included in the foreword/introduction of the annual budget, reflecting the total resources proposed for these three areas of activity.

50. Proposals concerning resources for the regular programme of technical cooperation and the Development Account, including the related performance report for the latter, would no longer be presented in a consolidated manner through a separate report. Decisions on how to use these resources would be decentralized to the implementing department. The Department of Economic and Social Affairs, the Secretariat department that currently administers these funds, would consequently retain only coordinating functions to ensure coherence and avoid duplication. As regards construction-related capital expenditures, detailed resource justifications would continue to be presented through the corresponding progress reports and the Office of Central Support Services would continue to provide technical oversight with respect to construction activities and related reports.

51. The above measures allow for a degree of streamlining, with fewer parts and sections and a concomitant reduction in the related reports requiring intergovernmental and expert body review. In addition, in the case of the resources related to the regular programme of technical cooperation, construction and the Development Account, transparency and accountability for results would be strengthened, with the allocation of the related funds to the responsible departments and offices.

3. Changes to the financial statements

52. As required under IPSAS, the financial statements are now produced annually, and that would continue to be the case under the Secretary-General's proposal. However, the statements would be enhanced with additional information on the financial performance during the prior budget period, in the light of the proposed discontinuation of the first and second performance reports and the report on transfers between sections. In particular, there would be greater disaggregation of information on post and non-post expenditures and more detailed reporting of material variances between budgeted and actual expenditures, which would increase transparency and enhance reporting on the Secretary-General's accountability with regard to resource utilization. Furthermore, the financial statements would include information on any redeployments within budget parts, as described in paragraphs 53 to 58 below. The statements would also contain information on unforeseen and extraordinary expenses incurred pursuant to the authority granted by the General Assembly for that purpose (see paras. 60-67 below). A prototype reflecting these new elements is contained in annex V to the present report.

C. Exceptional funding and operational arrangements

1. Proposed managerial authority to redeploy resources within budget parts and between post and non-post objects of expenditure within sections

53. As indicated in paragraph 22 above, the Secretary-General, as chief administrative officer of the Organization, currently has no existing standing authority to redeploy resources between budget sections in order to address evolving needs or to cover potential shortfalls that could hinder or curtail the implementation of mandates within a given budget period. Furthermore, he does not have the ability to transfer resources between post and non-post objects of expenditure without the

prior approval of the General Assembly (see resolution 55/231). Responding to previous proposals for the establishment of a mechanism authorizing a degree of managerial discretion in this regard, the General Assembly has approved the establishment of certain limited authorities, subject to a number of restrictions and on a time-limited and experimental basis.

54. The Secretary-General believes that, in order to make the Organization more responsive to the demands of a fast-changing world and in the interest of making the best use of existing resources before seeking additional resources, a simplified and transparent mechanism to redeploy resources within the budget period would be beneficial. The Secretary-General seeks the approval of the General Assembly for two additional authorities to enable him to better manage the results of the Organization.

55. First, the Secretary-General proposes that an authority be granted to allow him to redeploy post and/or non-post resources between sections grouped within the same budget part. Any such redeployments would be reported to the General Assembly as part of the enhanced financial reporting to be included in the enhanced financial statements (see para. 52 above). All redeployments of resources across budget parts would continue to require the prior approval of the General Assembly. Redeployments would also be reflected on dashboards, as mentioned in paragraph 17 above, to provide greater transparency during the course of budget implementation.

56. As a safeguard to ensure that resource levels approved by the General Assembly are not altered significantly within the budget period, the Secretary-General proposes limiting the scope of such redeployments to 20 per cent of the number of approved posts in the Professional and higher categories and/or the approved non-post resources for each section. In addition, the use of this authority would be based on the following principles:

(a) The redeployment would not have an impact on mandate delivery in the releasing budget section;

(b) The requirements cannot be funded within the receiving budget section;

(c) The requirements are of a one-time nature (specific to the current budget period). If the requirements are of a continuing nature and would continue into a subsequent budget period, provisions would initially be made through the authority, and the continuing costs proposed in subsequent budget proposals;

(d) The mechanism would be used, as a first resort, to meet programmatic demands within the budget period, before additional resources are requested through appropriation or commitment authority.

57. Second, the Secretary-General proposes that he be given the authority to redeploy up to a level of 20 per cent of post-related financial resources to non-post items within a section. This would allow for greater agility in terms of the kinds of resources applied to a situation or in response to a mandate. It would enable him to better manage the authorized level of resources. The use of that authority would be based on the following principles:

(a) The redeployment would support the delivery of mandates and activities in the budget section;

(b) The requirements would be of a one-time nature (specific to the current budget period). If such resource distribution would be of a long-term nature, the Secretary-General would make corresponding proposals in subsequent budget proposals;

(c) The mechanism would be used, as a first resort, to meet programmatic demands within the budget period, before additional resources are requested through appropriation or commitment authority.

58. With this limited degree of managerial authority, coupled with the appropriate reporting and accountability requirements, the Secretary-General would have the capacity to respond quickly to programmatic demands within a budget period. This approach is in line with the Secretary-General's efforts to break down silos and ensure that departments work more collaboratively in pursuit of the Organization's mandates. Interdepartmental cooperation would be improved, and the focus would move beyond department-specific activities towards Organization-wide priorities. The resources allocated to the Secretariat would be used more collaboratively within thematic areas to ensure the effective implementation of programmes and mandates within those areas. The Secretary-General would not move resources between thematic areas, for example, from development to peace and security or to human rights and vice versa.

59. Should these proposals, along with other measures proposed in the present report, be approved, the continuation of the existing experimental "limited budgetary discretion" mechanism would no longer be necessary, and therefore the Secretary-General proposes its discontinuation.

2. Proposed broadening of the mechanism for the commitment of unforeseen and extraordinary expenses

60. Under the existing budgetary process, the General Assembly adopts a resolution at the same time as it adopts the biennial programme budget, granting the Secretary-General the authority to enter into commitments up to prescribed limits for unforeseen and extraordinary expenses. The prior concurrence of the Advisory Committee on Administrative and Budgetary Questions is needed if the commitments exceed those prescribed limits. The prescribed limits have increased over the years to keep pace with the needs of the Organization.

61. Currently, the Secretary-General is authorized to commit resources not exceeding $8 million per year relating to the maintenance of peace and security and an amount not exceeding $1 million for security measures related to premises and staff. In addition, by its resolutions 66/258 and 70/250, the General Assembly authorized the Secretary-General, with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, to meet expenses arising from Human Rights Council and Security Council resolutions and decisions requiring urgent action by the Secretariat.

62. The Secretary-General considers that this mechanism needs to be broadened under his authority to respond to unforeseen developments in the areas of human rights and development. Examples of situations in which this authority could have proved useful are the global financial crisis of 2008/09 and the urgent conduct of various investigations into alleged human rights violations.

63. Accordingly, the Secretary-General proposes that his authority to enter into commitments in any given year be raised from $8 million to $16 million, which would include provisions of $6 million for addressing unforeseen and urgent development-related matters and $2 million to address unforeseen and urgent human rights situations. Furthermore, in addition to the existing authority to cover expenditures of up to $1 million in unforeseen security costs, he proposes that a similar authority of $1 million be approved to address the immediate impact of natural or man-made disasters on United Nations operations.

64. The Secretary-General would report on the final expenditure incurred under this authority in the audited financial statements. Taking into consideration final overall programme expenditures as well as savings from the cancellation of prior-period obligations, he would, if necessary, request the General Assembly to appropriate any related amount.

Use of unforeseen and extraordinary expenses for special political missions

65. In 1999, in an effort to expedite the deployment of Security Council-mandated operations, the General Assembly introduced another element under its resolution 54/252 on unforeseen and extraordinary expenses. Under the resolution, the concurrence of the Advisory Committee on Administrative and Budgetary Questions must be sought for the Secretary-General to enter into commitments of up to $10 million if a decision of the Council results in a need related to the maintenance of peace and security. Beyond that amount, the Secretary-General is required to seek the approval of the Assembly.

66. In his report on the review of arrangements for funding and backstopping special political missions (A/66/340), the Secretary-General had proposed two options to enable the Organization to fund start-up, expansion and transition activities of special political missions. The first option entailed allowing special political missions to access the Peacekeeping Reserve Fund on the same basis as peacekeeping operations. As a second option, the Secretary-General requested an increase in the current threshold, requiring the concurrence of the Advisory Committee on Administrative and Budgetary Questions, from $10 million to $50 million. The Fifth Committee had deferred its consideration of the matter to the seventy-second session.

67. In the light of the experience of recent years in which Security Council decisions carried immediate financial implications in excess of $10 million, the Secretary-General proposes an increase in this threshold to $20 million, instead of the previous proposal of $50 million (see A/66/340). It is anticipated that that would allow for more rapid start-up of new special political missions, such as the recently created mission in Colombia, and speedier deployment of the related personnel and initial infrastructure.

3. Proposed adjustment to the level of the Working Capital Fund

68. The Working Capital Fund was established in 1946 to provide the advances necessary to finance appropriations, pending the receipt of contributions, and to finance unforeseen and extraordinary expenses pending appropriation action by the General Assembly. Each biennium, the Assembly adopts a resolution by which the Fund is re-established at a prescribed level. Member State advances to the Fund are based on the size of the Fund and their rates of assessment in the first year of the biennium.

69. While the level of the Working Capital Fund has increased periodically since the inception of the Organization, it has not kept pace with the growth in the overall level of the budget. During the biennium 2016-2017, the Fund level was authorized at $150 million, an amount that had not been revised since 2007 (see resolution 60/283, sect. IV, para. 4). In 1946, at the time of its establishment, the level of the Fund corresponded to approximately 30 weeks of expenditure, based on the approved budget level at that time. In comparison, during the biennium 2016-2017, the level of the Fund corresponded to just three weeks of regular budget expenditure. Table 1 summarizes the evolution of the Fund, including its level in relation to the approved budget level and the equivalent expenditure coverage.

70. Over the years, shortfalls in the Working Capital Fund have resulted in the need to cross-borrow from peacekeeping accounts so that the Organization could cover its costs during a period of up to five months in any given year. Sound financial management necessitates the availability of adequate cash reserves so that the United Nations can meet its financial obligations in a timely manner. In order to avoid disruption in the activities of the Organization, the Secretary-General considers it prudent that the Working Capital Fund be established at a level of at least $350 million, representing approximately seven weeks of expenditure based on the level proposed in the budget for the biennium 2018-2019.

71. As a comparison, in the Secretariat the guideline for general trust funds establishes that 15 per cent of the expected annual expenditures of each project must be maintained in cash, which represents 7.8 weeks of operating reserves. Another example is the World Food Programme, which has an annual programme of work amounting to approximately $5.3 billion. The Programme's working capital fund totals $650 million, which represents 12.3 per cent of the programme of work, or 6.3 weeks of reserves. Similarly, the Secretary-General's proposal to increase the Working Capital Fund to $350 million would provide for 6.9 weeks of reserves.

Table 1
Evolution of the Working Capital Fund
(Millions of United States dollars)

	1946	*1965*	*1982-1983*	*2006-2007*	*2016-2017*	*2018-2019 (proposed)*
Budget level	35	94	1 506	3 799	5 614	5 405
Annual portion	35	94	753	1 899	2 807	2 703
Working Capital Fund level	20	40	100	100	150	350
Working Capital Fund/ annual budget	57.1%	42.6%	13.3%	5.3%	5.3%	13.0%
Coverage (months)	30 weeks (just under 7 months)	22 weeks (just above 5 months)	7 weeks (just above 1.5 months)	3 weeks	3 weeks	7 weeks (just above 1.5 months)

D. Summary of proposals

72. The proposals of the Secretary-General contained in the present report are summarized in table 2.

Table 2
Summary of the Secretary-General's proposals

	Paragraph(s)
The planning and budgeting process	
Replacement of the current biennial budget with an integrated annual programme budget	26
Replacement of the current plan outline as part of the strategic framework with a stand-alone plan outline report to cover a period of 5 years	30

	Paragraph(s)
Changes to documentation and the presentation of results frameworks	
Consolidation of 9 existing reports or sets of reports (programme performance report, budget outline, biennial programme plan, proposed programme budget, special political mission reports, first and second performance reports, report on transfers between sections, and the financial statements) into the integrated annual programme budget and financial statements	32-36
Revisions to the results framework, along with a streamlined presentation and a focus on performance reporting	38-40
Aggregation of financial resources	42-43
Integration of special political mission budgets into the integrated annual programme budget (creation of a separate section for special political missions that would be included in the budget proposal prepared and submitted in April)	44-45
Adjustments to budget parts and sections structure (reduction in the number of budget parts from 14 to 7 and in the number of sections from 36 to 34)	46-51
Changes to the financial statements (enhancement of statement V of the financial statements with additional information on the financial performance of the prior budget period, including variance analyses; information on redeployments undertaken within budget parts; and information on the use of unforeseen and extraordinary expenses during the period)	52
Exceptional funding and operational arrangements	
Managerial authority to redeploy resources within budget parts	55-56
Managerial authority to redeploy post-related financial resources to non-post items within a budget section	57
Broadening of the mechanism for the commitment of unforeseen and extraordinary expenses	60-64
Increase in the commitment authority threshold for additional resource requirements resulting from a Security Council decision	65-67
Adjustment to the level of the Working Capital Fund (from $150 million to $350 million)	68-71

III. Actions to be taken by the General Assembly

73. On the basis of the proposals set out above, the Secretary-General recommends that the General Assembly approve the following actions:

(a) Change the budget period from biennial to annual, as well as the budgetary process, its presentation and the related reporting requirements, starting with the budget for the period 2020, as proposed by the Secretary-General in paragraphs 26 to 52 above and presented in annexes II, III, IV and V to the present report;

(b) Authorize the Secretary-General to redeploy resources within budget parts, as proposed by the Secretary-General in paragraphs 53 to 56 above, starting with the budget for the biennium 2018-2019;

(c) Authorize the Secretary-General to redeploy post-related financial resources to non-post items within a budget section, as proposed in paragraph 57 above, starting with the budget for the biennium 2018-2019;

(d) Broaden the provision for unforeseen and extraordinary expenses if the Secretary-General certifies that they relate to the maintenance of peace and security or to the areas of human rights and development, and authorize the Secretary-General to enter into commitments in any given year not exceeding a total of $16 million, starting with the budget for the biennium 2018-2019, as proposed in paragraphs 60 to 64 above;

(e) Authorize the Secretary-General, in the context of the provisions for unforeseen and extraordinary expenses, to commit in any given year an amount not exceeding a total of $1 million if the Secretary-General certifies that it is required for measures to address the immediate impact of natural and man-made disasters on United Nations operations, starting with the budget for the biennium 2018-2019, as proposed in paragraph 63 above;

(f) Discontinue the limited budgetary discretion mechanism, as proposed by the Secretary-General, starting with the budget for the biennium 2018-2019, subject to the approval of the actions recommended in subparagraphs (b) to (e) above, as proposed in paragraph 59 above;

(g) In the context of the provision for unforeseen and extraordinary expenses, starting with the budget for the biennium 2018-2019, authorize the Secretary-General to enter into commitments up to $20 million, with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, if a decision of the Security Council results in additional resource requirements related to the maintenance of peace and security, as proposed in paragraphs 66 and 67 above;

(h) Increase the level of the Working Capital Fund from $150 million to $350 million starting in 2018, and appropriate an additional $200 million, as proposed in paragraphs 68 to 71 above.

74. In this context, the General Assembly would request the Secretary-General to prepare and submit the following:

(a) Corresponding revisions to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and the Financial Regulations and Rules of the United Nations for its consideration at the main part of the seventy-third session;

(b) In the context of the first performance report for the biennium 2018-2019, as a one-time measure, a proposed level for the contingency fund related to the annual budget for 2020, expressed as a percentage of 50 per cent of the approved budget for 2018-2019;

(c) An annual proposed programme budget report starting with the budget period 2020, for its consideration at the main part of the seventy-fourth session;

(d) Revised financial statements starting with the budget period 2020, for its consideration at the main part of the seventy-sixth session.

Annex I

Summary of the legal framework governing programme planning and budgeting

Year	*Document reference*	*Main elements*
1945	Charter of the United Nations, Article 17	Stipulated that: • The General Assembly shall consider and approve the budget of the Organization • The expenses of the Organization shall be borne by the Members as apportioned by the General Assembly
1946	Resolution 68 B (I)	• Established the Working Capital Fund at $20 million (equivalent to 8 months of expenditure of annual budget level of $35 million)
1962	Resolution 1863 A (XVII)	• Raised to $40 million in 1962 (5 months)
1981	Resolution 36/242	• Raised to $100 million in 1981 (1.5 months)
2007	Resolution 62/240	• Raised to $150 million in 2007 (under 1 month)
1947	Resolution 166 B (II)	• Established provision for unforeseen and extraordinary expenses: $2 million under the authority of the Secretary-General if he certifies that they relate to the maintenance of peace and security
1989	Resolution 44/203	• Raised to $3 million in 1989
1993	Resolution 48/229	• Raised to $5 million in 1993
1999	Resolution 54/252	• Raised to $8 million in 1999
1972 1973	Resolution 3043 (XXVII) Resolution 3199 (XXVIII)	• Changed the budget period from annual to biennial, effective from the biennium 1974-1975
1986 1987	Resolution 41/213 Resolution 42/211	• Introduced aspects of the budget process, including the budget outline and the contingency fund
2000	Resolution 55/231	• Introduced results-based-budgeting frameworks as part of the medium-term plan for the period 2002-2005
2003	Resolution 58/269	• Discontinued the medium-term plan effective end of 2005
2004	Resolution 59/275	• Replaced the medium-term plan with the strategic framework, beginning with the period 2006-2007
1969	Resolution 2617 (XXIV)	• Introduced the recosting concept
2004	Resolution 59/264 A	• Approved the report of the Board of Auditors on the recosting methodology
2008	A/63/620 and resolution 63/263	• Detailed recosting methodology included in the report of the Advisory Committee on Administrative and Budgetary Questions endorsed by the General Assembly
2014	Resolution 69/274	• Approved the use of forward exchange rates in the recosting methodology

Year	*Document reference*	*Main elements*
2013	Latest version of Financial Regulations and Rules of the United Nations (ST/SGB/2013/4), as approved by the General Assembly	Covered: • Presentation, content and methodology of the programme budget • Review and approval of the programme budget • Revised programme budget requirements • Programme budget implications • Unforeseen and extraordinary expenses • Working Capital Fund • Adoption of IPSAS
2016	Latest version of Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6), as approved by the General Assembly	Covered: • Planning, programming and budgeting process • Strategic framework • Programme aspects of the budget • Monitoring of programme implementation • Evaluation

Annex II

[New elements to be included in the foreword and introduction for illustrative purposes only]

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Seventy-fourth session

Proposed programme plan and budget for the year ended 31 December 2020* and programme performance for the year ended 31 December 2018

Foreword and introduction

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H. Main factors that will influence the resource proposals for the year ended 31 December 2020 and future proposals for the year ended 31 December 2021

1. Other proposals that will have an impact on the proposed programme budget for 2020 that will be considered by the General Assembly at its XX main session (last quarter of 2019) would include:

(a) Strengthening of the United Nations system to assist Member States in implementing the United Nations Global Counter-Terrorism Strategy;

(b) Progress report on the implementation of the global service delivery model, including efficiency gains;

(c) Annual report of the Internal Justice Council on the administration of justice at the United Nations;

(d) Progress reports on ongoing construction projects in Addis Ababa and Bangkok and proposals for additional construction projects in Addis Ababa, Nairobi and Santiago;

(e) Revised estimates relating to new and expanded mandates arising from resolutions and decisions of the Human Rights Council and the Economic and Social Council;

(f) Statements of programme budget implications that may arise from draft resolutions yet to be submitted to the General Assembly at its XX session (last quarter of 2019).

2. For 2021, the proposals listed in paragraph 1 above will continue to affect resource proposals to the extent that the requirements are of a recurrent nature. In addition, the factors that may further affect budget proposals for the year 2021 include:

(a) Budgetary implications relating to:

(i) Any new mandates arising from the conference on information scheduled for September 2020;

(ii) Independent assessment of the conditions of service of the judges of the United Nations Appeals Tribunal, scheduled for January 2020;

(iii) Independent assessment of security conditions for premises in XX;

(iv) The forum on the sustainable energy schedule in 2020;

(b) Revised estimates relating to any new and expanded mandates arising from resolutions and decisions of the Human Rights Council and the Economic and Social Council in 2020;

(c) Forthcoming draft resolutions yet to be submitted to the General Assembly at its XX session that would give rise to statements of programme budget implications (last quarter 2020);

(d) Progress report on the implementation of the global service delivery model, including related efficiency gains.

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Schedules

Schedule 5 **Summary of proposed resources for the regular programme of technical cooperation, the Development Account and construction-related capital expenditures**

	Regular programme of technical cooperation				*Capital expenditures: construction*				*Development Account*			
Budget sections	*Actuals 2018*	*Approved 2019*	*Proposed 2020*	*Variance (2020 vs 2019)*	*Actuals 2018*	*Approved 2019*	*Proposed 2020*	*Variance (2020 vs 2019)*	*Actuals 2018*	*Approved 2019*	*Proposed 2020*	*Variance (2020 vs 2019)*
9. Economic and social affairs												
12. Trade and development												
14. Environment												
15. Human settlements												
16. International drug control, crime and terrorism prevention and criminal justice												
18. Economic and social development in Africa												
19. Economic and social development in Asia and the Pacific												
20. Economic development in Europe												
21. Economic and social development in Latin America and the Caribbean												
22. Economic and social development in Western Asia												
23. Regular programme of technical cooperation												
24. Human rights												
27. Humanitarian assistance												
Total, regular budget	–	–	–	–	–	–	–	–	–	–	–	–

Annex III*

[The sample budget section below is for illustrative purposes only. The newly proposed results framework covers different themes to better illustrate how the change proposals would be applied across distinct programmes, including support functions]

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Seventy-fourth session

Proposed programme plan and budget for the year ending 31 December 2020 and programme performance for the year ended 31 December 2018

Part XX
Budget section 99

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* The present annex is provided for illustrative purposes only. Some illustrative charts and graphics have not been translated. Should the proposals be adopted by the General Assembly, all material would be translated into all official languages in future reports.

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Foreword

It is my honour to present the proposed programme plan and budget for the year 2020, which includes the programme performance for the year ended 31 December 2018.

The programme plan and budget is aligned with the 2030 Agenda for Sustainable Development and the internationa[illegible] commitments contained in the Addis Ababa Action Agenda and the Durban Platform for Enhanced Action. While some subprogrammes contribute to a specific set of goals, others, given the nature of their work, contribute to the overall sustainable goals, the Durban Platform for Enhanced Action, and the purposes and principles of the Charter of the United Nations.

The Department will continue to serve as a regional convener and facilitator in building consensus, supporting public-policy formulation to meet the development challenges facing the region, conducting and promoting multilateral dialogue and sharing knowledge and networking at the regional and subregional levels. The Department fosters a multisectoral approach to development and provides a voice to countries in special situations, including middle-income countries, which constitute a majority in the region (25 out of 42). In addition to its regular activities, the Department will intensify its technical cooperation activities, including through the regular programme of technical cooperation, provide assistance to build up capacity in the national budget and fiscal areas within ministries of economy and finance.

The Department remains fully committed to pursuing continuous improvement and efficiency in the delivery of its mandate while improving quality standards and effective response to the demands of Member States.

The overall resources included in the present proposal amount to $106,110,600, reflecting a net decrease of $820,400 compared with the appropriation for 2019. Accommodating these budget adjustments while addressing growing demands, has meant rethinking creatively the way we deliver our mandate, by streamlining the analytical and normative work, as well as the provision of capacity development and technical cooperation services, while preserving the quality of our outputs. Implementation of the Department's programme continues to benefit from resources under the regular programme of technical cooperation, the Development Account and construction-related capital expenditures, as reflected in the respective components, which have now been incorporated in this report.

(*Signed*) XXX
Under-Secretary-General

CHARTER of THE UNITED NATIONS
AND STATUTE OF THE INTERNATIONAL COURT OF JUSTICE
5 GENDER EQUALITY
8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS
COP17/CMP7
UNITED NATIONS
DURBAN, SOUTH AFRICA

Part I
Proposed programme plan for the year ending 31 December 2020 and programme performance for the year ended 31 December 2018

Supporting the Charter of the United Nations, the Sustainable Development Goals and other main intergovernmental agreements

1. Within the framework of the Charter of the United Nations, the Sustainable Development Goals and other main intergovernmental agreements, the Department will implement its respective legislative mandates.

2. Within its mandates, the Department presents a number of planned deliverables which are expected to contribute to results, as highlighted under its subprogrammes below, as well as its actual performance for 2018.

A. Overall orientation

3. The overall purpose of the programme is to promote economic, social and environmentally sustainable development through international cooperation, by carrying out research and providing normative and technical cooperation services in support of development efforts.

4. The mandate derives from Economic and Social Council resolution 106 (VI), by which the Council defined the role and purpose of the programme and indicated that it should contribute towards the economic and social development and the strengthening of economic relationships among countries.

5. The programme will continue to provide support and contribute to the development pillar of the United Nations, to foster economic integration at the subregional and regional levels, to promote the implementation of "Transforming our world: the 2030 Agenda for Sustainable Development" (General Assembly resolution 70/1), the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Assembly resolution 69/313), the Durban Platform for Enhanced Action of the Conference of the Parties to the United Nations Framework Convention on Climate Change, together with the internationally agreed sustainable development goals, and to facilitate sustainable development by helping to bridge economic, social and environmental gaps between and among countries in the region and the industrialized economies.

6. To achieve the above, the programme will continue to respond to the needs of Member States, serving as a forum and facilitator in building consensus, supporting public policy formulation to meet the development challenges and promoting and conducting multilateral dialogue, sharing knowledge and networking at the interregional, regional and international levels, including with the International Monetary Fund and the World Bank.

7. At the same time, a new global geopolitical map is taking shape, prompting a rethinking of strategic alliances and lending greater weight and importance to South-South relations. In that context, the adoption of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda represents a change in paradigm. The 2030 Agenda seeks to be a universal agenda that integrates the economic, social and environmental dimensions as the core pillars of sustainable development. Its implementation will represent significant changes in production and consumption patterns and stake out a path towards greater equality between

genders and between generations, recognizing at the same time the importance of eradicating poverty by 2030.

8. In that regard, the programme would advocate a single universal sustainable development agenda, with equality at its core and the following main priorities: (a) improving macroeconomic stability and institution-building; (b) increasing access to international financing and resource mobilization for development, as well as improving public management; (c) enhancing productive potential and reducing productivity gaps to achieve convergence, with a particular emphasis on innovation and new technologies; and (d) promoting fiscal and social covenants, as well as the implementation of the 2030 Agenda for Sustainable Development, the Sustainable Development Goals and the resulting strategies and public policies, including policies and programmes on energy efficiency and climate change beyond 2020 that take into account the outcomes of the United Nations Conference on Climate Change.

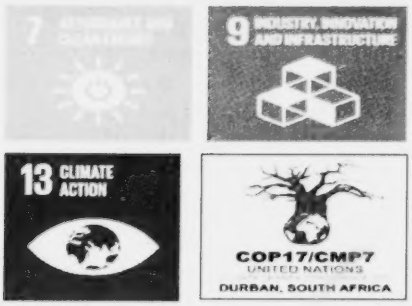
9. The programme will continue to work to reinforce its leading role as the convener of the regional coordination mechanism of the United Nations development pillar, which reports to the Economic and Social Council and the General Assembly.

B. Programme of work

1. Subprogrammes

Subprogramme 1
Natural resources and infrastructure [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY



The strategy is to provide research and systematized information and data regarding the regulation and management of natural resources and the provision of public utilities and infrastructure services in the region, also promoting a paradigm shift in public policies on natural resources and infrastructure.

10. Within the overall framework and strategy of subprogramme 1, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to finalize and distribute among Member States a database to ensure comparability of statistics regarding the provision of public utilities and infrastructure services in the region. (See A/72/6 (Sect. 99))

In 2018, the database on infrastructure investment in the region was finalized and distributed among 75 per cent of the regional Member States, which allows countries to have comparable statistics on investment in infrastructure, for the first time, which supports policymaking.

Investment in infrastructure in the region, by sector. (as percentage of gross domestic product (GDP)

Transport	Energy	Telecoms	Water and sanitation
1.46%	**1.26%**	**0.46%**	**0.33%**

LESSONS LEARNED

In order to be able to formulate better policies, countries require additional statistics and related indicators.

2020 PLAN

During 2020, the subprogramme will continue its work to improve statistics on infrastructure for countries in the region. It will incorporate the remaining 25 per cent of regional Member States, as well as new indicators to the database, and all information will be available online. In addition, it will publish a study on trends on infrastructure investment, providing comparable indicators among countries in the region.

Results framework 2

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

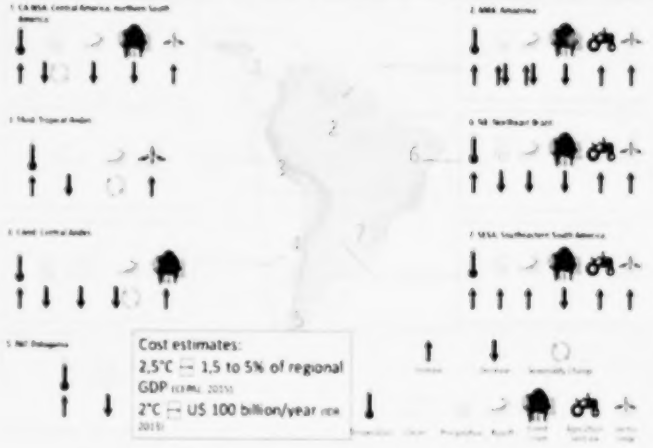
In 2018, the subprogramme planned to promote cooperation and multilateral agreements on clean energy (see A/72/6 (Sect. 99))

In 2018, the subprogramme supported the Clean Development Mechanism, in which all regional Member States participated. Following the establishment of the overall principles to be followed in the management of carbon emissions through the Mechanism, a forum was organized by the subprogramme in which Member States agreed to take specific measures to address carbon emissions. As a result, a 12-month pilot cap-and-trade scheme was prepared by two Member States, with full roll-out of a national carbon market planned for 2020. Much of Member States' experience of the carbon market experience to date derives from their participation in the Mechanism.

LESSONS LEARNED

Further to promotion activities, countries request follow-up support for subsequent implementation steps

Impacts of Climate Change in Latin America



2020 PLAN

During 2020, the subprogramme will undertake at least three technical support missions to help additional countries to implement pilot cap-and-trade schemes, which is expected to lead to agreement on a minimum of two more such schemes.

Results framework 3

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

In 2018, the subprogramme planned to publish a study on technological innovation and foresight in the energy sector (see A/72/6 (Sect. 99)).

At the request of Member States in the region and in the light of the emerging challenges faced by Member States with regard to water management, the subprogramme instead published a study on energy and water in 2018. The study contributed to a new focus on the management of water for the production of energy in the region, which will be followed by a meeting organized by the subprogramme, with the participation of 10 Member States, scheduled for 2019.

LESSONS LEARNED

Before carrying out a study, it is important to take into account the requirements of Member States, as they may have changed since the original plan

2020 PLAN

In 2020, the subprogramme will provide support to Member States to build their capacity to conclude agreements for the construction of infrastructure that would increase the share of affordable and clean energy in the energy mix of the region, which is expected to result in at least two such preliminary agreements.

11. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	Quantity			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Servicing of meetings of intergovernmental and experts bodies to examine the relationship between investments in infrastructure and economic development	4	4	3	3
2. Organization of a symposium on the leveraging of natural resources and reducing dependencies on fossil forms of energy for 150 participants, including from Member States, non-Governmental organizations and academia	1	1	1	0
3. Publication entitled *The impact of natural resources on the Economy*, 2018 and 2019	2	2	1	1
4. Study on international progress made towards economic development	1	1	1	1
5. Database on infrastructure investment	1	1	1	1
6. Statistical bulletin on infrastructure investment and its correlation with development	2	2	3	2
7. Reports on emerging issues related to natural resources	6	6	5	4
8. Enhancement of the database on infrastructure investment (with the addition of new indicators and information from new countries)	1	1	2	2
9. Technical support missions to build the capacity of Member States on investment analysis in support of capital project decisions	3	1	3	2
10. Advocacy and promotion of best practices on climate change mitigation	1	1	1	1
11. Expert advice to eight Governments on the long-term economic benefits of clean energy	1	1	1	1
12. Promotion of cooperation and multilateral agreements on clean energy-related infrastructure projects	1	1	1	1
13. Technical support missions on cap-and-trade schemes for carbon emissions	3	N/A	N/A	N/A

Subprogramme 2
Transport

OVERALL FRAMEWORK AND STRATEGY

The strategy is to advocate and assist Member States in the development of policy frameworks to foster sustainable inland transport with a view to making it safe, clean and competitive

12. Within the overall framework and strategy of subprogramme 2, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

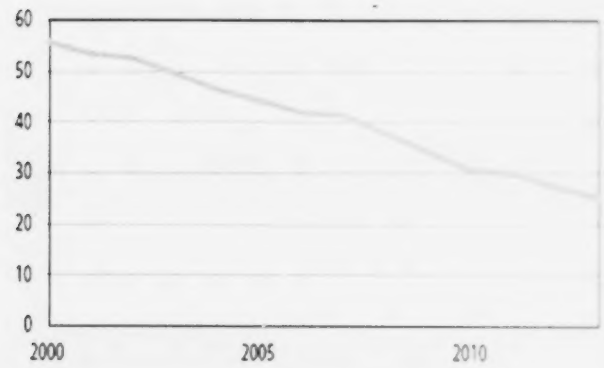
Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to provide guidelines to Member States in order to achieve finalization of at least 50 legally binding transport agreements (see A/72/6 (Sect. 99))

By 2018, 58 transport-related binding legal instruments have been agreed by Governments with the assistance of the Department. These instruments have contributed to a steady drop in road fatalities over the past decade

Road fatalities ('000s) in the region between 2000-2013



LESSONS LEARNED

Strong, normative internationally agreed frameworks support the effectiveness of road safety-related institutions at the country level

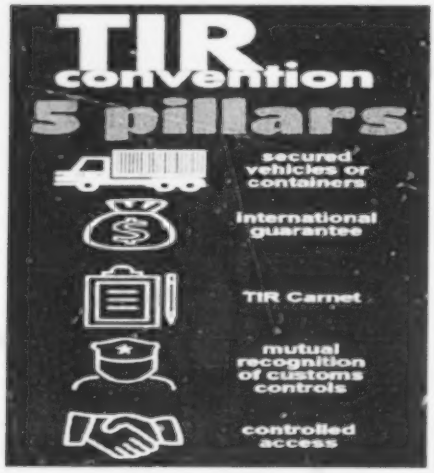
2020 PLAN

During 2020, the subprogramme will support Member States in the implementation of the 57 United Nations transport conventions and agreements, and assist Member States in concluding an additional 10 instruments. The subprogramme will also increase knowledge and facilitate discussions on sustainable transport.

Results framework 2

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to assist at least two countries in the region with accession to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention) (see A/72/6 (Sect. 99))



TIR is the only universal customs transit system for moving goods across international borders, for which the United Nations became the custodian. In 2018, with the assistance of the subprogramme, country X acceded to the TIR Convention, bringing the number of Contracting Parties to 70 on the five continents. The accession of country X will foster economic growth and development and facilitate subregional and regional trade. However, accession of country Y is still in progress

LESSONS LEARNED

The longer time period required for the accession process of country Y demonstrated that the subprogramme, as part of its planning process, needs to better understand the internal legislative processes of the respective countries and initiate high-level consultation with the relevant Government officials

2020 PLAN

During 2020, the subprogramme will support countries Y and Z with the accession process and continue to provide support to Member States in the implementation of the Convention.

Results framework 3

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to publish a study on affordable and clean energy to change the regulatory framework with regard to the linkages between clean energy and health (see A/72/6 (Sect. 99)).

The Transport Committee released a publication on diesel engines which offers a balanced view on the ongoing debate about the harmful effects of diesel engine exhaust emissions on human health and the environment. One of the conclusions is that truck and locomotive drivers or people in toll booths are at high health risk.

LESSONS LEARNED

While the study received positive feedback from various stakeholders, this did not trigger apparent steps to changing the regulatory framework which would require further advocacy initiatives.

2020 PLAN

In 2020, the subprogramme will review the best practices and launch a campaign to promote clean energy as well as new approaches for healthier working conditions for those professions in which people are exposed to the harmful effects of emissions.

13. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	Quantity			
	Planned 2017	Planned 2018	Planned 2019	Actual 2018
1. Servicing of meetings of the Intergovernmental Transport Committee on transport matters including road safety, transportation of dangerous goods, pollution, customs and inland waterways	10	9	9	8
2. Provision of documentation on transport-related matters, including road safety, transportation of dangerous goods, pollution, customs and inland waterways to the Intergovernmental Transport Committee	55	55	54	54
3. Advisory services on legal instruments relating to: inland transport; facilitation of transport, border crossing, road safety; vehicle construction; and transport of dangerous goods and other special cargoes	1	1	1	1

Main deliverables	Quantity			
	Planned 2020	Planned 2019	Planned 2018	Actual 2018
4. Maintenance of databases and websites, including the TIR website	10	10	8	8
5. Advocacy campaigns on the promotion of clean energy	1	1	1	1
Publications				
6. International road transport (TIR)	2	2	1	1
7. Transport trends and economics	2	2	1	0
8. Prevention of road traffic accidents	4	3	2	1
9. Transportation of dangerous goods	2	2	2	2
10. Border crossing and customs	1	1	1	1
11. Intermodal transport and logistics	1	1	1	1

Subprogramme 3
Gender equality and poverty eradication [for illustrative purposes]

OVERALL FRAMEWORK AND STRATEGY

The strategy is to provide advice and support to Member States to enhance their capacity to develop, implement, monitor and evaluate their gender equality policies and promote economic opportunities for women

14. Within the overall framework and strategy of subprogramme 3, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to organize workshops with three national Governments to align their national development strategies with Gender Equality (see A/72/6 (Sect. 99))

With the assistance of the subprogramme, countries X and Y have initiated the process of incorporating the gender equality targets and indicators, covering issues such as land reform and the extension of health services to women in informal jobs, contributing to the achievement of their national development strategies 2016-2021

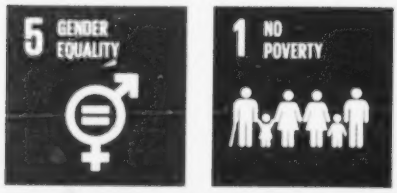
LESSONS LEARNED

The experience gained from helping countries to prepare their national development strategies illustrated the need to consider the budgetary aspects in developing their gender equality strategies

2020 PLAN

In 2020, the subprogramme will support an additional 10 countries in the alignment of plans and budgets to advance gender equality and women's empowerment and to protect women's human rights.

Results framework 2



MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to organize workshops in support of advancing gender equality and economic opportunities for women (see A/72/6 (Sect. 99))

In country X, the subprogramme established women-and-girl-friendly centres in the protection of civilian sites, providing safe spaces for women to meet regularly to network, share, discuss problems and seek assistance. In partnership with a local non-governmental organization, the subprogramme provided training on vocational skills, literacy, human rights, prevention of gender-based violence, peacebuilding and reconciliation.

LESSONS LEARNED

The establishment of independent centres for women only was critical in ensuring broader participation of women in the various training programmes, which helped improve their welfare

2020 PLAN

In 2020, the subprogramme will continue to support the establishment of safe spaces in internally displaced persons camps and multipurpose women's centres in communities so that women and girls have increased access to and use prevention and response services addressing violence against women, as well as access to training on vocational skills, literacy, human rights, prevention of gender-based violence, peacebuilding and reconciliation.

Results framework 3

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to organize workshops and establish networks in support of advancing economic and equal opportunities for women (see A/72/6 (Sect. 99))

In 2018, the subprogramme enabled the funding of a digital, mobile-enabled "Buy from Women" platform for two cooperatives of nearly 700 farmers. By linking women to broader markets and improving the quality of production, use of the platform has led to large advance contracts for crops, including with reputable firms. Women farmers, who mostly never had access to such opportunities before, are finding a sustainable exit from poverty.

LESSONS LEARNED

A strong and basic training programme on the use of new technology was critical in ensuring that women had access to the mobile-enabled platform where they could sell their produce

2020 PLAN

In 2020 the subprogramme will continue to help empower women to break discriminatory barriers, and claim their rightful and equal roles in an inclusive economy through the provision of tailored training programmes.

15. Table XX shows the evolution of the main planned deliverables from 2018 to 2020, and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	*Quantity*			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Substantive servicing of meetings of the General Assembly, the Economic and Social Council and the Commission on the Status of Women	5	4	3	2
2. Report for the Commission on the Status of Women and the General Assembly	6	5	4	3
3. Expert advice and assistance to 25 Member States on the alignment of public sector policies with gender-related SDGs	1	1	1	1
4. Provision of technical cooperation to 16 Member States on gender equality policies	1	1	1	1

Main deliverables	Quantity			
	Planned 2020	Planned 2019	Planned 2018	Actual 2018
5. Women centres with capacity for 50 women to provide a safe place to meet, discuss and share opinions and receive information	4	4	4	4
6. Technical cooperation provided to 22 Member States on the legal framework governing micro credit	1	1	1	1
7. Seminars and workshops on gender-related issues to Member States	6	6	6	6
8. Seminars, workshops and training programmes for approximately 200 women entrepreneurs, on the development of applications for small businesses, with a focus on income generation for women	3	3	3	3
9. Field projects on land management and reform	2	2	2	2
Publications				
10. Strengthening the economy through the empowerment of women	1	1	1	1
11. Technology as an enabler of income generation for women	1	1	1	1
12. Statistical bulletin including data on the contribution of women to the economy	1	1	1	1
13. Best practices for the establishment of micro- and small businesses	1	1	1	1
14. Start-up kit for women entrepreneurs	2	2	2	2
15. Balancing professional and other commitments	1	1	1	1

Subprogramme 4
Sustainable energy [for illustrative purposes]

OVERALL FRAMEWORK AND STRATEGY

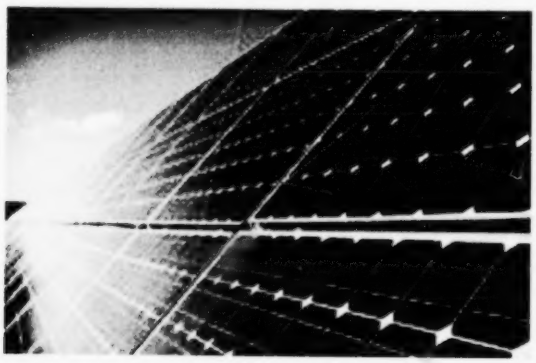
The strategy is to advocate and support Member States to enhance energy security and connectivity as a means to support access to affordable, reliable, sustainable and modern energy for all in the region

16. Within the overall framework and strategy of subprogramme 4, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to advocate solutions towards energy transition through the convening of forums with the participation of Member States (see A/72/6 (Sect. 99))



In 2018, Department X showcased solutions towards energy transition in Asia and the Pacific at EXPO 2018 in country Z, hosted for the first time in Central Asia under the theme "Future energy". EXPO 2018 lasted three months and attracted 5 million visits

LESSONS LEARNED

Recognition of the synergies between energy and the many facets of development is increasing, together with the demand for more sustainable energy production, distribution and use

2020 PLAN

In 2020, Department X will continue to support Member States in establishing policies and institutional frameworks to widen private sector investment in renewable energy and improved energy access and to share best practices among Member States through dialogue and workshops.

Results framework 2

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to conduct policy briefs on emerging and critical issues related to the implementation of affordable and clean energy, including the updating of the Asia-Pacific Energy Portal (see A/72/6 (Sect. 99))

In 2018, the subprogramme expanded its comprehensive open-access energy data and policy information platform — the Asia-Pacific Energy Portal — which serves as a one-stop shop for Member States and development stakeholders to gain access to comparable data indicators, policy documents and interactive infrastructure maps at the subregional and regional level. The portal facilitates evidence-based policymaking, which helps Member States realize their national sustainable energy objectives.

LESSONS LEARNED

The conduct of information sessions on the use of the portal and how the data relates to affordable and clean energy, was instrumental in ensuring that the data was used effectively

2020 PLAN

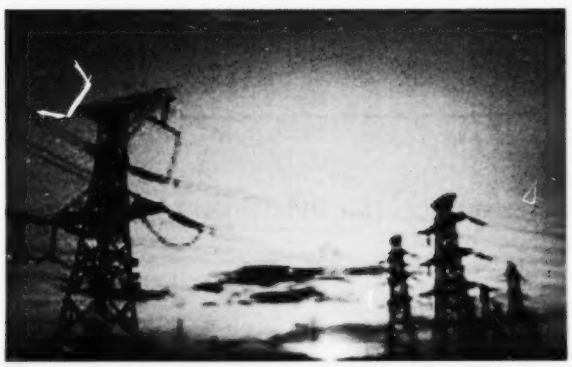
In 2020, subprogramme X will continue to support Member States to establish policies and institutional frameworks to widen private sector investment in renewable energy and improved energy access, through the conduct of policy dialogue, training courses, seminars and workshops to share best practices among Member States on affordable and clean energy.

Results framework 3

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to facilitate regional cooperation mechanisms on energy security, sustainable use of energy and energy connectivity (see A/72/6 (Sect. 99))

In 2018, the subprogramme prepared a regional plan for energy connectivity at the request of Member States to help meet the growing demand for energy and energy security



LESSONS LEARNED

Organizing regional and subregional forums to share experiences, lessons learned and best practices on public-private partnerships approaches and to initiate an effective network among relevant institutions, universities and centres for sharing information on energy security and connectivity was key to the preparation of the regional plan

2020 PLAN

In 2020, the subprogramme will organize the fourth session of the Committee on Energy. Through the Committee, the countries will identify feasible options, economic corridors for energy interconnections, and power grid enhancements based on proper transmission planning and development of regional energy markets.

17. Table XX shows the evolution of the main planned deliverables from 2018 to 2020, and actual performance for 2018.

Table XX
Main deliverables

	Quantity			
Main deliverables	*Planned 2020*	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Substantive servicing of meetings of the various international bodies, including on sustainable energy	22	22	22	22
2. Advocacy events on sustainable energy	1	1	1	1
3. Conference for 65 Member States on sustainable energy	1	1	1	1
4. Organization of a workshop provided by 10 classification experts to provide support to 50 government officials on the application of the United Nations Framework Classification for Fossil Energy and Mineral Reserves and Resources, new forms of energy and renewable energy	1	1	1	1

Main deliverables	Quantity			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
5. Seminar for 40 government officials on effective energy efficiency measures, energy efficiency accelerators and energy efficiency standards	1	1	1	1
6. Expert advice to 25 government officials on renewable energy projects and policy reforms aimed at climate change mitigation	1	1	1	1
7. Studies on new methodologies to leverage the energy potential of developing countries	2	2	2	2
8. Platform on energy data and policy information	N/A	N/A	1	1
9. Sets of press releases to disseminate information related to sustainable energy through multiple media channels, including social media	6	6	6	6
Publications				
10. Regional plan on energy connectivity	N/A	N/A	1	1
11. Coal mine and methane management as contributors to sustainable energy				
12. Pathways for fossil fuels in sustainable energy systems	1	1	1	1
13. Overcoming barriers to improve energy efficiency	2	2	2	2
14. Promoting renewable energy investments	1	1	1	1

Subprogramme 5
Planning and coordination of conference services [for illustrative purposes]

OVERALL FRAMEWORK AND STRATEGY

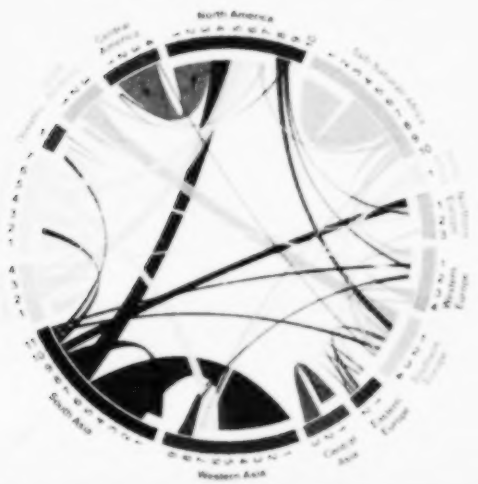
The strategy is to provide efficient and effective conference services in support of the deliberations and decision-making process as part of the intergovernmental process of Member States, as well as support to major conferences

18. Within the overall framework and strategy of subprogramme 5, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to provide conference services for at least 250 meetings and three major conferences on global issues (see A/72/6 (Sect. 99)).



In 2018, the subprogramme provided support to more than 300 meetings and five major conferences, which contributed to the consensus reached by Member States on important global issues such as migration, which led to the adoption of the outcome document on safe, orderly and regular migration.

LESSONS LEARNED

Recent experience demonstrates that advance planning plays a key role, particularly with regard to the timely availability of documents at major conferences of Member States. An increasing number of outcome documents and major decisions by Member States was noted, which was made possible, in part, by better planning and advance preparation.

2020 PLAN

In 2020, the subprogramme will continue to provide conference services for at least 350 meetings and undertake detailed advanced planning in preparation of at least six major conferences scheduled for the period.

19. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	*Quantity*			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Organization and servicing of meetings of intergovernmental bodies	350	320	250	305
2. Organization and servicing of conferences	6	6	3	5
3. Planning and coordination of documentation to support meetings and conferences	620	630	610	610
4. Journal of the United Nations	550	540	530	520
5. Guidelines for the submission of documentation	1	1	1	1
6. Workload forecast for document processing units	2	2	2	2
7. Review of draft resolutions to assess potential conference servicing implications	350	350	350	350
8. Establishment of standardized performance indicators and a system-wide costing method	1	1	1	1
9. gData Dashboard reporting templates for globally standardized performance indicators and costing methods	2	2	1	1

Subprogramme 6
Statistics [for illustrative purposes]

OVERALL FRAMEWORK AND STRATEGY

The strategy of the subprogramme is to advance the global statistical system, including geospatial information, in order to produce high-quality, easily accessible, comparable and reliable data for monitoring progress towards achieving the goals and targets of the 2030 Agenda for Sustainable Development and to inform policymaking at the national, regional and global levels

20. Within the overall framework and strategy of subprogramme 6, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the subprogramme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to facilitate development and adoption of the global Sustainable Development Goals indicators framework, including its dissemination, and provide capacity-building support regarding the statistical data and indicators for the 2030 Agenda, for developing countries (see A/72/6 (Sect. 99))

In 2018, the subprogramme facilitated the development and adoption of the global Sustainable Development Goals indicators framework, by the Statistical Commission, the Economic and Social Council and the General Assembly; provided robust statistical data and indicators for the 2030 Agenda; and enhanced capacity-building support for developing countries by disseminating methodological information and conducting training.

232

Global SDG indicators

Global Action Plan
For Sustainable Development Data

728

Record number of participants at the UN Statistical Commission sessions

53

Capacity building workshops attended by more than **2000** participants from 132 countries

38.8m

Data requests satisfied from Comtrade and UNData databases

LESSONS LEARNED

National statistical systems required enhancements to meet the evolving needs of data users, including for the implementation of the 2030 Agenda. Some countries are facing steeper challenges than others and require context-specific capacity-building. Coordination and strategic leadership on data is needed, as well as partnership, mobilization of resources and coordination for statistical capacity-building

2020 PLAN

In 2020, Department X will continue to coordinate the development of international statistical standards, methods and guidelines, where necessary, to fully implement the global Sustainable Development Goals indicators framework for monitoring progress towards the goals and targets. It will continue to facilitate the implementation of the framework by devising home-grown and long-term statistical capacity development programmes.

Results framework 2

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the subprogramme planned to organize a forum on the strengthening of the global data ecosystem, including the review and follow-up of the implementation of the Sustainable Development Goals (see A/72/6 (Sect. 99)).

In 2018, the subprogramme organized a forum for coordination and dialogue among almost 400 delegates from over 90 countries and international organizations during United Nations Initiative on Global Geospatial Information Management. The session promoted common principles, policies and standards for the interoperability and integration of geospatial information and services with statistics and other data sources which contributed to the strengthening of the global data ecosystem and the review and follow-up of the implementation of the Sustainable Development Goals.

LESSONS LEARNED

The subprogramme noted that, as policy frameworks and institutional arrangements for geospatial information management evolve, there is a need to review legal and fiscal arrangements to ensure alignment with national priorities and needs.

2020 PLAN

In 2020, Department X will continue to provide capacity-building activities and statistics on the alignment of legal and fiscal arrangements with national priorities in support of the indicators for the 2030 Agenda for developing countries.

21. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Main deliverables	*Planned 2020*	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Servicing of meetings of intergovernmental and expert bodies to examine the relationship between investments in infrastructure and economic development	45	47	46	44
2. Organization of a symposium on the leveraging of natural resources and reducing dependencies on fossil forms of energy for 150 participants, including from Member States, non-governmental organizations and academia	1	1	1	1
3. Publication entitled *The impact of natural resources on the Economy*, 2018 and 2019	2	2	2	2

	Main deliverables	Quantity			
		Planned 2016	Planned 2017	Planned 2018	Actual 2018
4.	Study on international progress made towards economic development	1	1	1	1
5.	Study on trends for investment in infrastructure	2	2	2	2
6.	Statistical bulletin on infrastructure investment and its correlation with development	2	2	2	2
7.	Reports on emerging issues related to natural resources	6	6	6	6
8.	Enhancement of the database on infrastructure investment (with the addition of new indicators and information from new countries)	1	1	1	1
9.	Workshops to build the capacity of 10 Member States on investment analysis in support of capital project decisions	2	2	2	2

2. Regular programme of technical cooperation

OVERALL FRAMEWORK AND STRATEGY

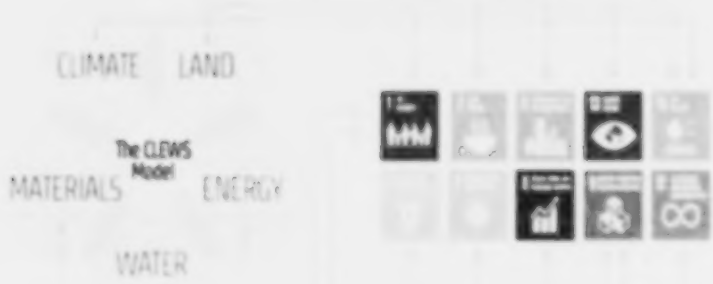
The strategy is to assist developing countries, especially the least developed countries, in designing and implementing policies and strategies to meet the objectives of the 2030 Agenda for Sustainable Development.

22. Within its overall framework and strategy of the regular programme of technical cooperation, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the programme.

Results framework 1

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Department planned to assist two developing countries to implement a tool for more rigorous and robust analysis for better planning towards meeting the objectives of the 2030 Agenda for Sustainable Development (see A/72/6 (Sect. 99)).



In 2018, the Department piloted the development of the Climate, Land-use, Energy and Water Strategies integrated system in countries X and Y, which provided coherent and robust analysis on the interrelations of natural resource systems, strategic sectors such as energy and climate change. The analyses informed national development and sectoral planning.

LESSONS LEARNED

There is demand to expand the pilot effort to other countries. The complementary funding through the Development Account would enable such scaled-up efforts to support Member States in the development of integrated system assessment methodologies.

2020 PLAN

In 2020, the full transfer of the Climate, Land-use, Energy and Water Strategies model tailored to countries X and Y will be completed with a comprehensive and intensive hands-on training programme for government officials in 2020.

Subsequently, a Development Account project will respond to other countries pursuing modelling-based assessments to inform national 2030 Agenda strategies.

Results framework 2

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the department planned to conduct 2 workshops on management of water and ecosystems (see A/72/6 (Sect. 99)).

In 2018, the Department conducted 2 workshops on designing project proposals for 24 representatives of the Directorate of Water and Forests, other ministries and non-governmental organizations, which focused on building the skills needed to prepare a Green Climate Fund concept note and a pre-feasibility study for the substantial overhaul of the forest management system.

As a result two countries received a grant of $5 million each from the Green Climate Fund to support their forest management plans.

LESSONS LEARNED

The development of draft concept notes and outlines for pre-feasibility studies, during the workshop, facilitated successful resource mobilization.

2020 PLAN

In 2020, the Department plans to replicate the project design workshops in five neighbouring countries with similar ecosystems and institutional configurations.

Results framework 3

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Department planned to conduct three workshops/seminars on double tax treaties (see A/72/6 (Sect. 99)).

In 2018, the Department developed the United Nations Course on Double Tax Treaties and delivered it to approximately 70 tax officials from 40 developing countries in Latin America, the Caribbean and Africa through three workshops. The course provided an analysis of the treaty rules for the allocation of taxing rights between countries over cross-border income, as well as administrative provisions to ensure effective application of tax treaties.

LESSONS LEARNED

The involvement of double taxation expertise from the region, in the form of resource persons, during the courses was considered to be an important aspect to the participants.

2020 PLAN

In 2020, the Department will expand the coverage to other developing countries in two additional regions.

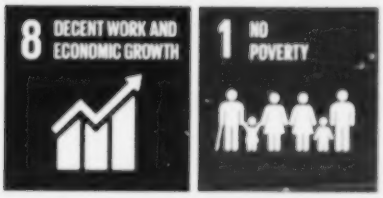
23. Table XX shows the evolution of the main planned deliverables from 2018 to 2020, and actual performance for 2018.

Table XX
Main deliverables

Main deliverables	*Quantity*			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Advisory missions and training programmes to build the capacity of Member States to assess the interrelationships between climate, land-use, energy and water systems	2	2	2	2
2. Seminars, courses and workshops on management of water and ecosystems	5	5	2	2
3. Seminars, courses and workshops on taxation	4	4	3	3

3. Development Account

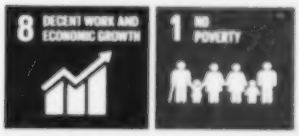
OVERALL FRAMEWORK AND STRATEGY



The strategy is to support developing countries in the development of sound and complementary agricultural and trade policies that provide a broader access to regional and global markets and retail chains for small-size farmers, including female farmers.

24. Within the overall framework and strategy of the Development Account, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Account.

Results framework 1



MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Department planned to provide technical assistance to at least three developing countries for the development of a methodology related to broader access to regional and global markets and retail chains for small size farmers (see A/72/6 (Sect. 99)).

In 2018, the project provided technical assistance to four developing countries on the development of an inclusive framework to regulate a broader access to regional and global markets and retail chains. Additionally, the project visited six remote rural areas of two countries which have recently enacted more inclusive agricultural regulation and helped local farmers in signing more than 50 agreements that enabled them to have access to more advantageous conditions that not only helped to increase production, but also to sell their agricultural products under more attractive terms and conditions.

LESSONS LEARNED

The hands-on approach and visits to remote rural areas has been essential in facilitating the access of small farmers to markets and retail chains, which ultimately enables them to increase production and sell their products under more attractive terms and conditions.

2020 PLAN

In 2020, the project will continue to work on its legal framework to make it more flexible and easily adaptable to the needs of an increasing number of developing countries and provide technical assistance to three more countries. Furthermore, the project will engage with an additional 75 local farmers in remote areas to ensure that they benefit from assistance that enables them to access more and bigger markets so that their products can be sold under more attractive conditions.

25. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX
Main deliverables

	Quantity			
Main deliverables	*Planned 2020*	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Multi-stakeholder workshop to define project scope and activities	1	1	1	1
2. Expert group meeting to analyse policy and legal framework governing imports of equipment	1	1	1	1
3. Technical assistance seminars for 50 government officials on regulatory frameworks for trade access	3	3	3	4
4. Technical assistance seminars to farmers on the preparation of business plans that help secure financing for micro- and small businesses	4	N/A	N/A	N/A
5. Field projects, research and studies on the employability of young people and women and on market opportunities in developing countries	3	3	2	2

Part II
Proposed resources for the year ending 31 December 2020

A. Overview of financial and post resources

Figure I
Overview of financial resources

(Millions of United States dollars)

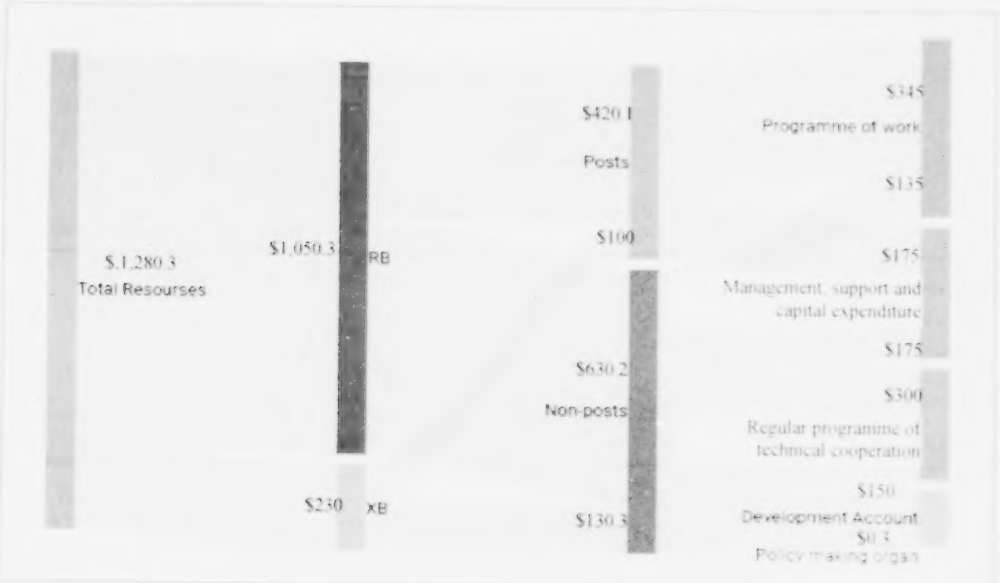
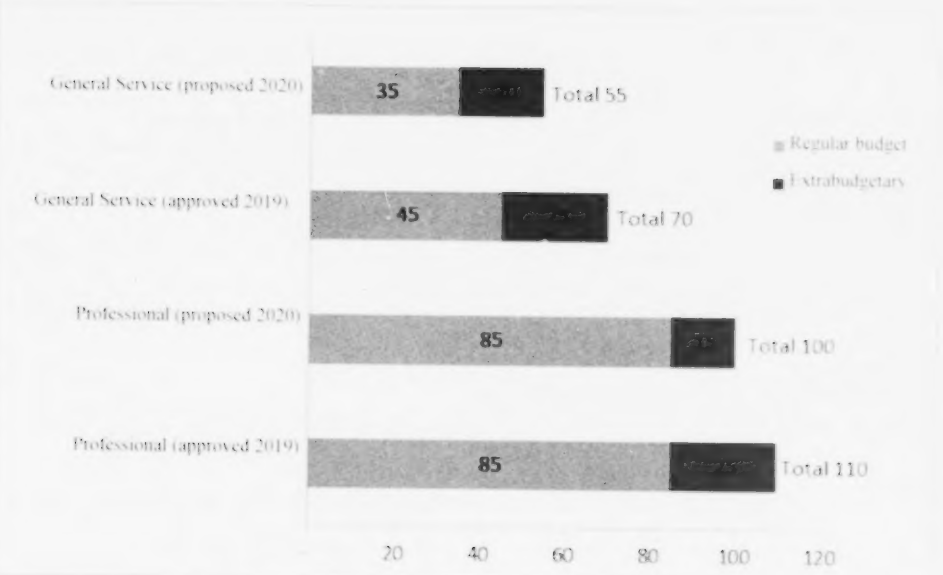


Figure II
Overview of post resources



26. The overall regular budget resources proposed for the biennium 2018-2019 for the Department for XXX to $XXX before recosting, reflecting a net decrease of $XX (or 1.1 per cent) compared with the appropriation for 2019. The proposed resources per component is summarized in tables X-X and explained below.

Table 3
Financial resources by component
(Thousands of United States dollars)

(1) *Regular budget*

			Resource changes								
	2018 expenditure	*2019 appropriation*	*Technical adjustment (delayed impact and non-recurrent, biennial provision of posts)*	*New and expanded mandates*	*Within and/or across sections)*	*Other*	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2020 estimate*
A. Programme of work	X	X	X	X	X	X	X	X	X	X	X
B. Policymaking organs	X	X	X	X	X	X	X	X	X	X	X
C. Management, programme support and capital expenditures	X	X	X	X	X	X	X	X	X	X	X
Subtotal, 1	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

(2) *Other assessed*

	2018 expenditure	*2019 estimate*	*2020 estimate*
A. Programme of work	X	X	X
B. Policymaking organs	X	X	X
C. Management, programme support and capital expenditures	X	X	X
Subtotal, 2	**X**	**X**	**X**
Total	**X**	**X**	**X**

(3) *Extrabudgetary*

	2018 expenditure	*2019 estimate*	*2020 estimate*
A. Programme of work	X	X	X
B. Policymaking organs	X	X	X
C. Management, programme support and capital expenditures	X	X	X
Subtotal, 3	**X**	**X**	**X**
Total	X	X	X

Table 4
Post requirements

(1) *Regular budget*

	Professional and higher									*General Service and related*					
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*Principal level*	*Other level*	*Local level*	*National Professional Officer*	*Subtotal*	*Total*
Programme of work															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Management, programme support and capital expenditures															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Total for the Section:															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

(2) *Other assessed [if applicable]*

(3) *Extrabudgetary*

	Professional and higher									*General Service and related*					
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*Principal level*	*Other level*	*Local level*	*National Professional Officer*	*Subtotal*	*Total*
Programme of work															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Management, programme support and capital expenditures															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Total for the Section:															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

B. Policymaking organs

Resource requirements: $X,XXX,XXX

27. The Department comprises 45 members and 13 associate members and holds biennial sessions for five days during even-numbered years to review the work of the Department and approve its programme of work. The session has an ad hoc committee on South-South cooperation.

Committee of the Whole

28. The Committee of the Whole was established in 1952. It normally meets at United Nations Headquarters with permanent representatives of the Economic Commission for Latin America and the Caribbean (ECLAC) member States during the years in which the Commission does not hold a session. The plenary sessions of the Committee of the Whole are scheduled to be held in New York for three days in 2020 to discuss issues of concern to the Commission.

Committee of High-level Government Experts

29. The Committee of High-level Government Experts was established on 7 May 1971. It is a subsidiary organ of the Commission and acts as a forum devoted to the analysis of various aspects of the implementation and appraisal of development strategies in Latin America and the Caribbean. It meets, if and when required, annually. The Committee is scheduled to continue to meet in 2020.

Caribbean Development and Cooperation Committee

30. The Caribbean Development and Cooperation Committee was established in 1975. It coordinates economic and social development cooperation and addresses other development concerns of the Caribbean members of ECLAC. It also serves as an advisory and consultative body to the Executive Secretary of ECLAC on issues concerning the Caribbean. The Committee is scheduled to meet in Castries in 2018 and Kingston in 2019.

Table 5: Resource requirements: policymaking organs

(1) *Regular budget*

			Resource changes								
	2018 expenditure	*2019 appropriation*	*Technical adjustment (delayed impact and non-recurrent biennial provision of posts)*	*New and expanded mandates*	*Within and cross-sectoral*	*Other*	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2020 estimate*
Non-post	X	X	X	X	X	X	X	X	X	X	X
Subtotal	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

(2) *Extrabudgetary*

	2018 expenditure	*2019 appropriation*	*2020 estimate*
Non-post	X	X	X
Subtotal	**X**	**X**	**X**
Total	**X**	**X**	**X**

31. The amount of $X, reflecting a decrease of $X compared with the appropriation for the 2019, provides for non-post resources for the servicing of the Committees indicated above. The decrease is due to XXX.

C. Programme of work

Resource requirements: $X,XXX,XXX

32. The resource requirements for the programme of work are shown in table 4 below.

Table 4
Financial resources

(1) *Regular budget*

	2018 expenditure	2019 appropriation	Technical adjustments (revised requirements and resource movements)	Total	Percentage
Subprogrammes					
Post	X	X	X	X	X
Non-post	X	X	X	X	X
Subtotal	**X**	**X**	**X**	**X**	**X**
Regular programme of technical cooperation					
Non-post	X	X	X	X	X
Development account					
Non-post	X	X	X	X	X
Subtotal, regular budget	**X**	**X**	**X**	**X**	**X**

(2) *Other assessed* [if applicable]

(3) *Extrabudgetary*

	2018 expenditure	2019 appropriation	2020 estimate
Post	X	X	X
Non-post	X	X	X
Subtotal	**X**	**X**	**X**
Total	**X**	**X**	**X**

Table 5
Post resources

	Professional and higher									*General Service and related*					
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*Principal level*	*Other level*	*Local level*	*National Professional Officer*	*Subtotal*	*Total*
Regular budget															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Extrabudgetary	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2019 current	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2020 planned	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Aggregate	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Total 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Total 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

33. The amount of $XX.XXX.XXX, reflecting a decrease of $X.XXX.XXX compared with the appropriation for 2019, would provide for the financing of XXX posts and for non-post requirements, including other staff costs, travel of staff, contractual services, general operating expenses, hospitality, supplies and materials and furniture and equipment to support the implementation of mandates under the programme.

34. Resource changes result from four factors, namely: (a) technical adjustments relating to the removal of non-recurrent requirements and the biennial provision of new posts established in 2019; (b) new and expanded mandates; (c) changes within the section; and (d) other resource changes. The proposed resource level provides for the full, efficient and effective implementation of mandates.

35. Resource changes in the amount of $XXX relate to the removal of non-recurrent provisions in 2019 ($XX), offset in part by increased requirements due to the biennial provision of five new posts (1 P-5, 1 P-4 and 3 P-3) that were established in the context of the budget period for 2019.

36. Resource changes reflect an increase of $XXX in support of new and expanded mandates approved pursuant to the resolutions of the General Assembly on: (a) Conference management, New York: Follow-up to the Fourth United Nations Conference on the Least Developed Countries (General Assembly resolution 70/216); Universal Declaration on the Achievement of a Nuclear Weapon-Free World (Assembly resolution 70/57); the thirty-fifth anniversary of the United Nations Institute for Disarmament Research (resolution 70/69); the illicit trade in small arms and light weapons in all its aspects (resolution 71/48); Transparency in armaments (resolution 71/44); countering the threat posed by improvised explosive devices (resolution 71/72); Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council during 2016 (A/71/272); and the International Decade for Action, "Water for Sustainable Development", 2018-2028 (resolution 71/222).

37. Resource changes reflect a reduction of $XXX, made possible by efficiencies that the Department plans to bring about in 2020, specifically as a result of the

streamlining and automation of a number of administrative processes and the increasing use of electronic methods of communication, including for the conduct of meetings.

38. The resource changes as a result of the aforementioned factors would translate to a net decrease of $XXX under post resources and $X,XXX,XX under non-post resources.

39. Decreased requirements under post resources include:

(a) The proposed establishment of 1 P-3 Economic Affairs officer in support of resolutions and decisions adopted by the Economic and Social Council during 2018 and the International Decade for Action, "Water for Sustainable Development", 2018-2028. The economic affairs officer will be responsible for XXX;

(b) The proposed abolishment of 3 Administrative Assistant posts as a result of efficiencies that the Department plans to bring about in 2020.

40. Decreased requirements under non-post resources reflect efficiencies that the Department plans to bring about in 2020, offset in part by increased requirements under the projects funded from the Development Account.

41. During the year 2020, expected extrabudgetary resources amounting to $X,XXX,XXX will be utilized to cover programme support costs related to various technical cooperation projects.

D. Management, support and construction-related capital expenditures

Resource requirements: $X,XXX,XXX

42. The resource requirements for the programme of work are shown in table 6 below.

Table 6
Resource requirements: management, programme support and capital expenditures

(1) *Regular budget*

	2018 expenditure	*2019 appropriation*	*Resource changes*								
			Technical adjustment (delayed impact and non-recurrent, biennial provision of posts)	*New and expanded mandates*	*Within and/or across sections)*	*Other*	*Total*	*Percentage*	*Total resource change*	*Percentage*	*2020 estimate*
Management											
Post	X	X	X	X	X	X	X	X	X	X	X
Non-post	X	X	X	X	X	X	X	X	X	X	X
Subtotal	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**
Programme support											
Post	X	X	X	X	X	X	X	X	X	X	X
Non-post	X	X	X	X	X	X	X	X	X	X	X

Capital expenditures											
Post	X	X	X	X	X	X	X	X	X	X	X
Non-post	X	X	X	X	X	X	X	X	X	X	X
Subtotal	X	X	X	X	X	X	X	X	X	X	X
Total	X	X	X	X	X	X	X	X	X	X	X

(2) *Other assessed* [if applicable]

(3) *Extrabudgetary*

Management											
Post	X	X	X	X	X	X	X	X	X	X	X
Non-post	X	X	X	X	X	X	X	X	X	X	X
Subtotal	X	X	X	X	X	X	X	X	X	X	X
Programme support											
Post	X	X	X	X	X	X	X	X	X	X	X
Non-post	X	X	X	X	X	X	X	X	X	X	X
Subtotal											

Table 7

Post requirements: management, programme support and capital expenditures

(1) *Regular budget*

Management																	
Approved 2019	X	X	X	X	X	X	X	X	X		X	X	X		X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X		X	X	X		X	X	X
Change	X	X	X	X	X	X	X	X	X		X	X	X		X	X	X

	Professional and higher									General Service and related					
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Local level	National Professional Officers	Subtotal	Total
Programme support															
2019 current	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2020 planned	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Capital expenditures															
Total 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Total 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

(2) Extrabudgetary

	Professional and higher									General Service and related					
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Local level	National Professional Officers	Subtotal	Total
Management															
Approved 2019	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Proposed 2020	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Programme support															
2019 current	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2020 planned	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Change	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

43. The amount of $XXX,XXX,XXX, reflecting a decrease of $X,XXX,XXX compared with the appropriation for 2019, would provide for the financing of XXX posts and for non-post requirements, including other staff costs, travel of staff, contractual services, general operating expenses, hospitality, supplies and materials and furniture and equipment to support the implementation of mandates under the programme.

44. Resource changes result from four factors, namely: (a) technical adjustments relating to the removal of non-recurrent requirements and the biennial provision of new posts established in 2019; (b) new and expanded mandates; (c) changes within the section; and (d) other resource changes. The proposed resource level provides for the full, efficient and effective implementation of mandates.

45. Resource changes in the amount of $XXX relate to the removal of non-recurrent provisions in 2019 ($XX).

46. Resource changes reflect an increase of $XXX in support of new and expanded mandates approved pursuant to the General Assembly's resolutions on Conference management, specifically the Follow-up to the Fourth United Nations Conference on the Least Developed Countries (General Assembly resolution 70/216), and the Universal Declaration on the Achievement of a Nuclear Weapon-Free World (Assembly resolution 70/57).

47. Resource changes reflect a reduction of $XXX, made possible by efficiencies that the Department plans to bring about in 2020, specifically as a result of the streamlining and automation of a number of administrative processes and the increasing use of electronic methods of communication, including for the conduct of meetings.

48. The proposals include requirements in support of major maintenance and construction projects in the amount of $XXX, as provided for in the Secretary-General's progress report on the strategic heritage plan. [Details of the major maintenance projects will be presented in supplementary and construction project details status will be presented in the relevant progress reports]

49. The resource changes as a result of the aforementioned factors would translate to a net decrease of $XXX under post resources and $X,XXX,XX under non-post resources.

50. The decrease of $XXXX under post resources reflects:

(a) The proposed outward redeployment of one post of Procurement Assistant (Local level) to executive direction and management to support certifying and monitoring functions related to changes in procurement practices, policies and thresholds following the implementation of Umoja;

(b) The proposed abolishment of one post of Integrated Management Information System Coordinator (P-4), one post of Associate Translator, English (P-2), two posts of Property and Inventory Control Assistant (Local level) and one post of Travel Assistant (Local level), reflecting efficiencies that the Department plans to bring about in 2020.

(b) Decreased requirements under non-post resources, reflecting the [illegible]ed redeployment of resources to the programmatic area to cover the cost of external printing and specialized services for the graphic design and layout of the flagship publications and other non-post reductions resulting from efficiencies that the Commission plans to bring about in 2018-2019.

51. For 2020, expected extrabudgetary resources amounting to $XXX.XXX will be utilized to cover programme support costs related to various technical cooperation projects.

52. Table YY below provides information on compliance with regard to timely submission of documentation and advanced booking for air travel.

Table YY
Compliance rate

	[illegible] 2020	[illegible] 2019	[illegible] 2018	[illegible] 2018
Percentage of timely submission of documentation	100	100	100	95
Increased percentage of air tickets purchased at least two weeks before the commencement of travel	100	100	100	92

Annex

Organizational structure and post distribution for the year ending 31 December 2020

Abbreviations: GS, General Service; LL, Local level; NPO, National Professional Officer; OL, Other level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

[a] Includes the Office of the Secretary of the Commission.

[b] Includes ECLAC offices in Bogotá, Brasília, Buenos Aires, Montevideo and Washington, D.C.

[c] Redeployment.

Annex IV*

[Sample of special political mission budget section for illustrative purposes only]

United Nations A/74/6 (Sect. X)

General Assembly

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Seventy-fourth session

Proposed programme plan and budget for the year ending 31 December 2020 and programme performance for the year ended 31 December 2018

Part II
Political affairs

Section X
Special political missions

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* The present annex is provided for illustrative purposes only. Some illustrative charts and graphics have not been translated. Should the proposals be adopted by the General Assembly, all material would be translated into all official languages in future reports.

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Foreword

Special political missions serve as an important tool for the Organization for advancing the principles and purposes of the Charter of the United Nations, in particular in the area of the maintenance of international peace and security, but also in the areas of development and human rights.

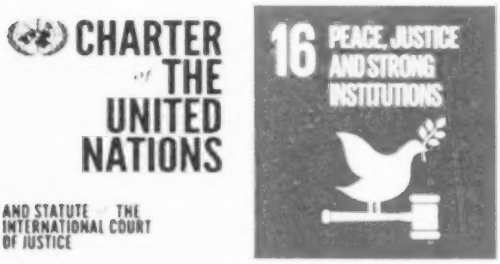
Today, special political missions are increasingly deployed to active conflicts; a substantial portion of mission personnel, as well as the vast majority of United Nations peacekeepers, now work in countries experiencing conflict or political instability.

In order to operationalize the good offices of the Secretary-General, special political missions continue to work hard to bring peace to areas ravaged by conflict. They are one of the most important United Nations mechanisms for achieving this goal, and they play a crucial role, often facing long odds, in helping to end some of the defining conflicts of our time. And, despite the significant challenges, they continue to work towards defusing tensions, rallying parties around peace agreements, helping countries step back from the brink of conflict and build a sustainable peace.

Despite numerous challenges, the operations of special political missions have resulted in positive developments. Countries X and Y continued their progress in their political transitions, allowing the Security Council to end the existing sanctions regimes and dissolve the respective expert groups. The mission in country A stepped up its good offices activities during an intense electoral season; the mission in Country B facilitated dialogue among political stakeholders; and the mission in region C, undertook several missions to countries undergoing elections, experiencing political crises or consolidating democratic governance. Given the increasing complexity of the operations of special political missions, they continue to work very closely with other United Nations actors on the ground and partner with the wider United Nations system.

In 2020, the ongoing challenges for special political missions may continue and new chalienges may arise. These challenges may be difficult but not impossible to solve. Hence, these operations must continue to fulfil their mandated purpose and work towards international peace and security. Special political missions are a tool for dealing with a number of critical peace and security issues of our day, capable of reducing tensions and foster peaceful solutions to conflicts.

(Signed)
Under-Secretary-General for Political Affairs



Part I
Overall orientation [information previously contained in the introduction to the chapeau]

1. The overall purpose of the special political missions is the maintenance of international peace and security, to be achieved by assisting Member States in resolving potentially violent disputes or conflict peacefully, in accordance with the principles of the Charter of the United Nations and the resolutions emanating from the General Assembly and the Security Council. The mandates of special political missions are derived from the pertinent resolutions of the Assembly and the mandates of the Council, which has the primary responsibility for the maintenance of international peace and security. To help Member States prevent armed conflict, the special political missions deploy tools of preventive diplomacy, peacemaking and peacebuilding, including in partnership with a range of international, regional and other organizations.

2. Special political missions will continue to support Member States in their efforts towards the prevention of armed conflicts through diplomatic means, sustaining peace and peacebuilding, including in partnership with international, regional and subregional organizations, international financial institutions, civil society organizations, women's groups, youth organizations and the private sector, taking into account national priorities and policies, in accordance with relevant mandates.

3. In 2019, the operating environment for special political missions work continued to increase in complexity. Terrorism, transnational organized crime, arms proliferation, rising intercommunal tensions, environmental degradation, fragmented power structures and institutional fragility are now common features in many of the countries to which special political missions are deployed or on which they work. As the challenges that these missions face have become more complex, so have their mandates and institutional design. One of the most significant characteristics of special political missions today is the diversity in mission functions and structures. They range from small offices of special envoys carrying out a good offices mandate and regional offices with a preventive function to monitoring teams, groups and panels overseeing Security Council sanctions regimes and field-based missions carrying out specialized mandates such as electoral observation, all the way to complex, multidimensional operations with comprehensive mandates to support fragile transitions and sustain peace.

4. Throughout their history, special political missions have been deployed to a diverse set of contexts, in particular with regard to existing political, socioeconomic and security conditions. Their functions have increased in complexity over the years and have also varied, ranging from conflict prevention or facilitation of peace agreements to specialized tasks, such as assisting Member States in border demarcation or disarmament activities, and a wide range of peacebuilding activities. Special political missions are expected to respond flexibly to the broad range of situations in which Member States require support.

5. The historical experience of special political missions shows that the tools available to them can be adapted and fine-tuned to the specific needs of a particular situation, in line with the mandate that the United Nations is requested to perform and deliver. This diversity of mission models is readily demonstrated by a comparison of missions such as special political mission XX, YY, ZZ.

6. Today, roughly 90 per cent of special political mission personnel work in missions covering countries experiencing high-intensity conflict. In a number of operational environments, the Organization is exposed to violence. Given the

civilian nature of special political missions, these contexts present an increasing and direct challenge to the ability of the Organization to stay and deliver. Over the past few years, the Organization has explored a number of different options for ensuring the security of special political missions in the field, such as the deployment of United Nations civilian security personnel, increased cooperation with regional partners that may have military personnel on the ground and the use of private security companies (local companies, in the majority of cases).

7. Close cooperation with regional and subregional organizations is paramount to the success of United Nations conflict prevention, peacemaking and peacebuilding engagements. Special political missions remain at the forefront of this cooperation and work closely with their regional counterparts. In many instances, cooperation with regional or subregional organizations is a core part of their mandate.

8. The mandates of the special political missions included in the current report are renewed periodically for varying periods of time. Of the XX special political missions presently in operations mandates of XX have been renewed and those of the remaining XX are expected to be renewed by the General Assembly of the Security Council. A list of special political missions together with the status of the renewal of their corresponding mandates is provided in annex I.

Part II
Special political mission proposed plans for the year ending 31 December 2020, performance for the year ended 31 December 2018 and proposed resources per special political mission

Thematic cluster XX
XXX [Cluster name] [for illustrative purposes]

9. Thematic cluster XX comprises nine special political missions of special envoys, special advisers and special representatives of the Secretary-General. The overall resources proposed for the budget period 2020 amount to $$$$$$, representing a reduction of $$$$ (or XX per cent) compared with the appropriation for 2019. For 2020, the resource proposal includes one new mission (XXXXX) and two discontinued missions (XXXXX and XXXXX). After taking into account the changes in the number of missions, the resource proposal for 2020 represents a 2 per cent increase compared with the approved level for the seven continuing missions of 2020.

United Nations Assistance Mission in country X

Background and mandate

10. Subsequent to the incidents affecting country X, the United Nations decided to establish a special political mission to assist the stabilization of the country.

11. Through several resolutions from the Security Council and General Assembly, the latest of which is General Assembly resolution 70/XXX, the General Assembly requested the Secretary-General to continue to provide his good offices and to pursue his discussions on human rights, democracy and reconciliation in country X, involving all relevant stakeholders, and to offer technical assistance to the Government in that regard. At the request and on behalf of the Secretary-General, the Special Adviser has continued to work towards the implementation of the good offices mandate for the country.

12. Further to the elections held on 8 November 2018 and the new political environment, the Special Adviser, through comprehensive engagement with the authorities and other relevant stakeholders within and outside the country, continued to work for progress in three broad areas: (a) encouraging the country X authorities to continue to pursue and consolidate the process of democratization and, in so doing, to engage more openly with the international community; (b) supporting the work of the negotiating teams of the Government and ethnic armed groups for the implementation of the nationwide ceasefire agreement signed in October 2016 between eight ethnic armed groups and the Union Government, in addition to engaging with groups that did not sign the Agreement, with a view to bringing them back to the peace process; participating in talks with domestic and international stakeholders on issues relating to the Union Joint Monitoring Committee as part of the implementation of the Agreement; and (c) engaging with officials and civil society organizations within and outside country X to advocate the taking of steps to end institutionalized discrimination against the Muslims in country X.

13. The Secretary-General and his Special Adviser continued to engage closely with relevant Member States in implementing the good offices mandate. In addition to participating in bilateral meetings in New York and the region, the Special Adviser briefed the Security Council on 25 February.

14. Progress achieved and plans in the areas of protection and promotion of Human Rights, friendly relations with neighbouring countries, humanitarian assistance, progress towards national reconciliation and electoral assistance are highlighted below.

Results framework 1
Protection and promotion of human rights [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY

CHARTER of THE UNITED NATIONS AND STATUTE of THE INTERNATIONAL COURT OF JUSTICE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

The strategy is to engage in strategic partnerships and dialogues with the Government, the military, communities and international and civil society actors in priority areas, including freedom of expression, elimination of violence against women and prevention of torture

15. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Mission.

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Mission planned to conduct regional consultations on human rights themes with all stakeholders (see A/72/6 (Sect. 99)).

In 2018, the Mission conducted 11 regional consultations and recorded the views and concerns of 240 civil society representatives from 22 provinces with respect to their own experiences concerning the exercise of the right to freedom of expression, which contributed to a substantial reduction in the detention of journalists who expressed views contrary to the Government.

LESSONS LEARNED

Flexible modes of engagement with various partners are an effective approach for securing regional agreements and advance cooperation between Governments and relevant stakeholders.

2020 PLAN

In 2020, the Mission will intensify its efforts to organize and convene regional consultations which benefit from the participation of the Government so that the right to freedom of expression is strengthened and the detention of journalists will be prevented.

16. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX

Main deliverables	Planned 2020	Planned 2019	Planned 2018	Actual 2018
1. Consultations with government officials, military officials and civil society representatives on human rights themes, including freedom of expression	15	10	10	11
2. Training sessions for 50 journalists on freedom of expression	2	2	2	2
3. Field missions to monitor the human rights situation in relevant provinces of the country	8	8	8	8
4. High-level dialogue between representatives of provinces and government officials on human rights issues	1	1	1	1
5. Handbook on best practices for the elimination of restrictions on the freedom of expression	1	1	1	1

Results framework 2
Friendly relations with neighbouring countries [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY

CHARTER of THE UNITED NATIONS AND STATUTE of THE INTERNATIONAL COURT OF JUSTICE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

The strategy is to facilitate dialogue and interactions between the country and neighbouring and regional countries to enhance regional stability, unity, integrity, development and reconstruction efforts

17. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Mission.

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Mission planned to intensify its role as a convener of regional dialogue (see A/72/6 (Sect. 99))

In 2018, the Mission convened three high-level policy dialogue meetings between neighbouring and regional countries which resulted in the development of an assistance framework outlining the reform agenda for regional stability, border security and management of refugees.

LESSONS LEARNED

Flexible modes of engagement with various partners are an effective approach for securing regional agreements and advance cooperation between Governments and relevant stakeholders

2020 PLAN

In 2020, the Mission will continue to facilitate high-level meetings with relevant regional stakeholders to advance cooperation and enhance security within the region and enable development and secure funding for the reconstruction efforts.

18. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX

Main deliverables	[illegible]	[illegible]	[illegible]	[illegible]
1. Research papers on causes of conflict and best ways to promote the resolution of conflict	2	2	2	2
2. Organization of high-level dialogue between representatives of provinces and government officials	4	4	4	4
3. Organization of regional dialogue among countries in the region	2	2	2	2
4. Fundraising campaigns to secure funding for reconstruction	2	2	2	2
5. Concept note on national reconciliation and friendly relations	1	N/A	N/A	N/A

Results framework 3
Humanitarian assistance [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY

CHARTER of THE UNITED NATIONS AND STATUTE of THE INTERNATIONAL COURT OF JUSTICE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

The strategy, in close collaboration with the United Nations country team, is to coordinate the action of the humanitarian partners, and to develop a harmonized and integrated delivery of essential services during emergency situations

19. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Mission.

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Mission planned to focus on the coordination required to address the newly emerged humanitarian crisis in the north of the country (see A/72/6 (Sect. 99)).

Aggregate number of people in need	Total number of displaced people in need	Number of displaced people in camps and emergency sites	Displaced people out of camps	Highly vulnerable returnees
11M	4.2M	1.1M	3.1M	1.9M
	Highly vulnerable residents in host communities	Highly vulnerable resident people in conflict areas	Residents in areas outside government control	Refugees
	3M	1.4M	300K	230K

In 2018, the Mission organized 14 high-level meetings with national stakeholders and humanitarian partners on humanitarian coordination and principles to be observed in the preparation of contingency plans which subsequently enabled humanitarian partners to provide assistance to 5.8 million people impacted by the crisis in the country. Operational presence and coverage have increased significantly and thematic clusters are performing more effectively, while response and delivery have improved in both speed and quality as compared with 2017.

LESSONS LEARNED

The participation of national stakeholders and the early preparation of adequate contingency plans is instrumental to expediting first-line responses to those in need

2020 PLAN

In 2020, the Mission will continue to engage with national stakeholders and humanitarian partners to ensure broad and coordinated action and that the humanitarian operation is fit for purpose.

20. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX

		Quantity		
Main deliverables	Planned 2018	Planned 2019	Planned 2020	Actual 2018
1. Coordination meetings with humanitarian partners and national stakeholders	10	10	10	14
2. Establishment of safe humanitarian corridors to enable the provision of assistance to those in need	12	12	12	12
3. Workshops for 25 government officials on principles of humanitarian assistance and access to people in need	4	4	4	4
4. Field visits to monitor and assess the humanitarian situation on the ground	2	2	2	2
5. Technical assistance and capacity-building in the development of a legal framework governing the coordination aspects of humanitarian assistance	2	1	1	1
6. Briefs to 60 national first-time respondents on rapid and effective response to humanitarian situations	8	N/A	N/A	N/A

Results framework 4
Progress towards national reconciliation (for illustrative purposes only)

OVERALL FRAMEWORK AND STRATEGY

The strategy is to facilitate the participation of minorities, civil society and tribal representatives in the political dialogue and national reconciliation process.

21. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Mission.

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Mission planned to develop a number of concrete consultation mechanisms with the various stakeholders (see A/72/6 (Sect. 99)).

In 2018, in an effort to reinvigorate the process of a more inclusive dialogue on disputed internal boundaries, a standing consultation mechanism, made up of representatives of main political blocs, was established as an outcome of negotiations held under the auspices of the Mission.

LESSONS LEARNED

National reconciliation is not a one-time event, but a process that relies on continuing dialogue of all groups including minorities, civil society and tribal representatives.

2020 PLAN

In 2020, the Mission will continue to facilitate the dialogue between the Government and tribal representatives, which will focus on outstanding issues, including the independence referendum, disputed boundaries and territories, oil exports, revenue sharing and the voluntary return of displaced persons to their homes.

22. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX

Main planned deliverables	Planned 2018	Planned 2019	Planned 2020	Actual 2018
1. Organization of meetings among minorities, civil society and tribal representatives, including women, on national reconciliation	15	14	13	14
2. Registration of 75,000 citizens in preparation for an internal referendum	1	1	1	1
3. Organization of discussions among government officials, minorities and tribal representatives on disputed boundaries and oil revenue sharing	8	8	8	8
4. Technical assistance and capacity-building to 10 government officials for the preparation of legal framework that will allow the safe return of displaced persons	1	1	1	1
5. Workshops to 10 government officials on the recognition of the entire population, including minorities and tribes	3	3	3	3
6. Set of guiding principles conducive to an inclusive and participatory society	1	1	1	1

Results framework 5
Electoral assistance [for illustrative purposes only]

OVERALL FRAMEWORK AND STRATEGY

CHARTER of THE UNITED NATIONS

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

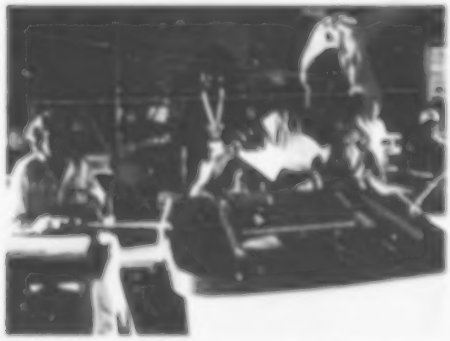
The strategy is to facilitate dialogue and interactions between the country and neighbouring and regional countries to enhance regional stability, unity, integrity, development and reconstruction efforts.

23. Within its overall framework and strategy, the following results frameworks show quantitative and qualitative performance, lessons learned and plans for the Mission.

MEASUREMENT OF 2018 PERFORMANCE AGAINST PLAN

For 2018, the Mission planned to step up its work to support the Government in holding its first national elections since 2010 (see A/72/6 (Sect. 99)).

In 2018, the Mission supported the Government in coordinating national elections, helped secure accommodation for more than 100 electoral observers and worked in conjunction with the United Nations Development Programme on the retrieval of ballots from facilities across the country for counting, using its air assets. An independent audit concluded that the process was transparent and well conducted and considered these to be the first fair democratic elections in the country.



LESSONS LEARNED

The presence of observers and candidate agents at the polling centres was crucial to ensure the transparency of the elections.

2020 PLAN

In 2020, the Mission will intensify its capacity-building efforts, including the creation of internal structures and rosters of registered electoral observers to ensure the transparency of future elections.

24. Table XX shows the evolution of the main planned deliverables from 2018 to 2020 and actual performance for 2018.

Table XX

Planned deliverables	Quantity			
	Planned 2020	*Planned 2019*	*Planned 2018*	*Actual 2018*
1. Organization of events to promote registration of citizens in preparation of general elections	10	10	10	10
2. Technical assistance to 25 government officials for the creation of a national electoral system	1	1	1	1
3. Assistance to the establishment of eight provincial election centres, including for the selection of centre site and any adjustments necessary to ensure secure elections	1	1	1	1
4. Training sessions for 150 polling officers to ensure free and fair elections	2	2	2	2
5. Establishment of a notice mechanism to attract electoral observers	1	1	1	1
6. Discussion papers on free, fair, transparent and participatory elections	8	8	8	8

Summary of resources

(1) Financial resources

	2018 expenditure	*2019 appropriation*	*Resource changes*						*2020 estimate*
			Technical adjustments	*New and expanded mandates*	*Within and/or across sections*	*Other*	*Total*	*Percentage*	
Regular budget									
Military and police personnel	x	x	x	x	x	x	x	x	x
Civilian personnel	x	x	x	x	x	x	x	x	x
Operational costs	x	x	x	x	x	x	x	x	x
Total	**x**	**x**	**x**	**x**	**x**	**x**	**x**	**x**	**x**

(2) Positions

Regular budget

	Professional and higher categories									*General Service and related categories*			*National staff*				
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	***Subtotal***	*Field Security Service*	*General Service*	***Total international***	*National Professional Officer*	*Local level*	*United Nations Volunteers*	***Total***
Approved 2019	x	x	x	x	x	x	x	x	**x**	x	x	**x**	x	x	x	**x**
Proposed 2020	y	y	y	y	y	y	y	y	**y**	y	y	**y**	y	y	y	**y**
Change	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**	**z**

Extrabudgetary

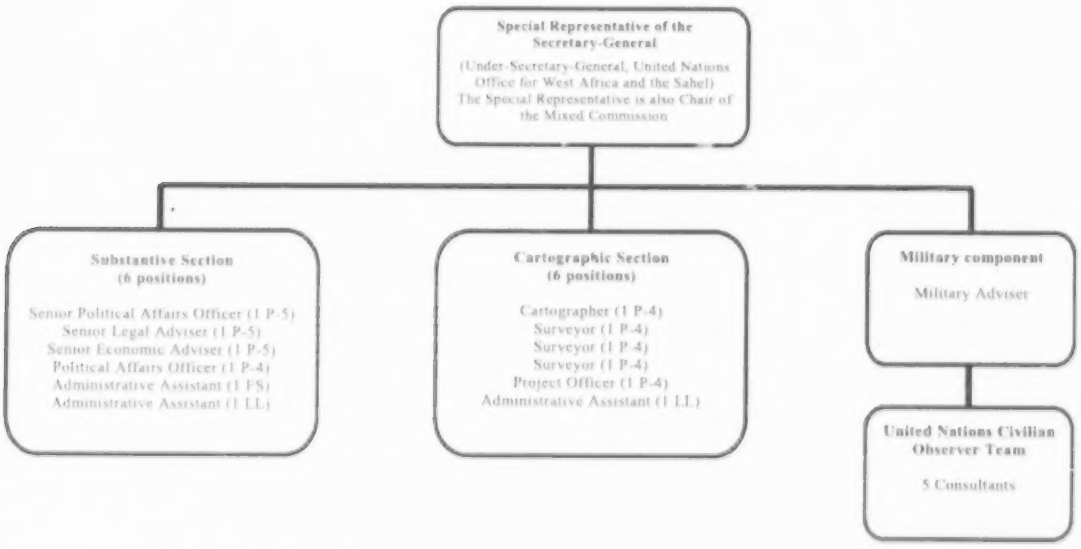
	Professional and higher categories									*General Service and related categories*			*National staff*			
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	***Subtotal***	*Field Security Service*	*General Service*	***Total international***	*National Professional Officer*	*Local level*	*United Nations Volunteers*	***Total***
Approved 2019	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Proposed 2020	y	y	y	y	y	y	y	y	y	y	y	y	y	y	y	y
Change	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z

25. The estimated requirements for 2020 amount to $XX,XXX,XXX, reflecting an increase of $XXX,XXX and comprise requirements for X military advisers, salaries and common staff costs for the staffing complement of XX international positions and XXX national staff and other operational requirements comprising mainly XXXX, YYYY, and ZZZZ.

26. The increase of $X.X million between 2020 requirements and the 2019 approved budget is mainly attributable to the additional positions proposed and increased requirements for new and expanded mandates relating to XXX, that were offset in part by efficiencies relating to YYY.

27. Extrabudgetary resources are estimated at $XXXX and would provide for X positions and related operational costs.

Organizational structure and distribution of positions for 2020

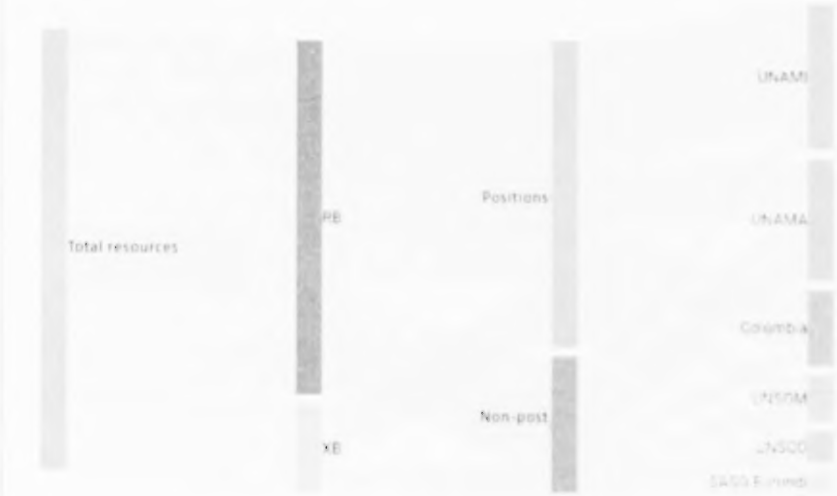

Special Representative of the Secretary-General
(Under-Secretary-General, United Nations Office for West Africa and the Sahel)
The Special Representative is also Chair of the Mixed Commission
Substantive Section
(6 positions)
Senior Political Affairs Officer (1 P-5)
Senior Legal Adviser (1 P-5)
Senior Economic Adviser (1 P-5)
Political Affairs Officer (1 P-4)
Administrative Assistant (1 FS)
Administrative Assistant (1 LL)
Cartographic Section
(6 positions)
Cartographer (1 P-4)
Surveyor (1 P-4)
Surveyor (1 P-4)
Surveyor (1 P-4)
Project Officer (1 P-4)
Administrative Assistant (1 LL)
Military component
Military Adviser
United Nations Civilian Observer Team
5 Consultants

Abbreviations: GS, General Service; LL, Local level; NPO, National Professional Officer; OL, Other level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

Part III
Summary of resources for all special political missions

28. The total estimated resource requirements for 2020 relating to the 35 missions covered in the present report amount to $XXX million net of staff assessment. Mission-by-mission estimates, requirements by expenditure component and the number and level of positions are presented in figure XX and tables X, Y and Z, respectively.

Figure XX
Overall resource distribution by mission



Abbreviations: UNAMI, United Nations Assistance Mission for Iraq; UNAMA, United Nations Assistance Mission in Afghanistan; UNSOM, United Nations Assistance Mission in Somalia; UNSCO, Office of the United Nations Special Coordinator for the Middle East Peace Process.

Table X
Summary of estimated requirements for 2020 (by thematic cluster)

(Thousands of United States dollars)

	Total requirements for 2020	*Appropriation 2019*	*Variance amount*	*Variance percentage*
	(1)	(2)	(3)=(1)-(2)	(4)=(3)/(2)
Thematic cluster I	x	x	x	x
Thematic cluster II	x	x	x	x
Thematic cluster III	x	x	x	x
United Nations Assistance Mission in Afghanistan	x	x	x	x
United Nations Assistance Mission for Iraq	x	x	x	x
Total (net)	**x**	**x**	**x**	**x**

Table Y

Summary of variances between the appropriation for 2019 and proposed resources for 2020 for continuing missions

Mission	*Actual expenditures 2018*	*Appropriation 2019*	*Change ($)*	*Change (%)*	*Estimates 2020*
1 Special Envoy to the Secretary-General on XXX	x	x	x	x	x
2 Special Adviser to the Secretary-General on XXX	x	x	x	x	x
3 Special Adviser to the Secretary-General on the prevention of XXX	x	x	x	x	x
4 Personal Envoy of the Secretary-General for XXX	x	x	x	x	x
5 Special Envoy of the Secretary-General for the implementation of Security Council resolution XXXX (20XX)	x	x	x	x	x
6 United Nation Representative to the International Discussions	x	x	x	x	x
7 Office of the Special Envoy for the XXX	x	x	x	x	x
8 Office of the Special Adviser to the Secretary-General on XXX	x	x	x	x	x
9 Office of the Special Envoy of the Secretary-General for the XXX	x	x	x	x	x
10 Office of the Special Envoy of the Secretary-General for the XXX region	x	x	x	x	x
Total	**x**	**x**	**x**	**x**	**x**

Table Z

Staffing requirements

	Professional and higher categories									*General Service and related categories*				*National staff*			
	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	***Total***	*Field Service/ security*	*Principal level*	*General Service*	***Total international***	*NPO*	*Local level*	*UNV*	***Grand total***
Thematic cluster I: special and personal envoys and special advisers of the Secretary-General																	
1. Special Adviser to the Secretary-General on Myanmar																	
Approved 2016	x	x	x	x	x	x	x	x	**x**	x	x	x	**x**	x	x	x	**x**
Proposed 2017	y	y	y	y	y	y	y	y	**y**	y	y	y	**y**	y	y	y	**y**
Change	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*
2. Special Adviser to the Secretary-General on Cyprus																	
Approved 2016	x	x	x	x	x	x	x	x	**x**	x	x	x	**x**	x	x	x	**x**
Proposed 2017	y	y	y	y	y	y	y	y	**y**	y	y	y	**y**	y	y	y	**y**
Change	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*	*z*

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Annexes [previous information included in chapeau]

I. Status of mandates for special political missions X

II. Extrabudgetary resources for special political missions X

III. Air operations resources, 2019-2020 X

IV. Changes in civilian positions in 2019-2020 X

V. Security-related resources X

VI. 16-day advance booking compliance report for the year ended 2018 X

VII. Support provided free of charge by the host country to special political missions X

Annex V

Statement V: comparison of budget and actual amounts for the year ended 31 December 2020

General Assembly
Official Records
Seventy-second Session
Supplement No. 5

A/75/5 (Vol. I)

Financial report and audited financial statements

for the year ended 31 December 2020

and

Report of the Board of Auditors

Volume I
United Nations

United Nations • New York, 2021

Operations of the United Nations as reported in volume I

V. Statement of comparison of budget and actual amounts for the year ended 31 December 2020

(Thousands of United States dollars)

	Publicly available budget				*Actual expenditures*		
Regular budget	*Original approved budget*	*Additional appropriation during 2020*	*Transfers within budget parts*	*Final budget*	*Expenditures*	*Difference (amount)*	*Difference (percentage)*
1. Overall policymaking, direction and coordination							
Post	34 972.0			34 972.0	34 612.8	(359.2)	-1%
Non-post	24 570.3			24 570.3	23 084.3	(1 486.0)	-6%
Subtotal	**59 542.3**			**59 542.3**	**57 697.1**	**(1 845.2)**	**-3%**
2. Department for General Assembly and Conference Management							
Post	255 852.5			255 852.5	257 732.9	1 880.4	1%
Non-post	82 406.5			82 406.5	80 950.0	(1 456.5)	-2%
Subtotal	**338 259.0**			**338 259.0**	**338 682.9**	**423.9**	**0%**
3. Political affairs							
Post	51 953.5			51 953.5	48 948.4	(3 005.1)	-6%
Non-post	6 286.4			6 286.4	4 168.0	(2 118.4)	-34%
Subtotal	**58 239.9**			**58 239.9**	**53 116.4**	**(5 123.5)**	**-9%**
4. Special political missions							
Post	–	–		–	–	–	–
Non-post	645 995.9	10 000.0		655 995.9	633 572.3	(22 423.6)	-3%
Subtotal	**645 995.9**	**10 000.0**		**655 995.9**	**633 572.3**	**(22 423.6)**	**-3%**
5. Disarmament							
Post	9 121.1			9 121.1	9 738.6	617.5	7%
Non-post	3 028.5	400.0		3 428.5	3 263.3	(165.2)	-5%
Subtotal	**12 149.6**	**400.0**		**12 549.6**	**13 001.9**	**452.3**	**4%**
6. Peacekeeping operations							
Post	37 457.7			37 457.7	36 098.9	(1 358.8)	-4%
Non-post	18 987.9			18 987.9	15 186.3	(3 801.6)	-20%
Subtotal	**56 445.6**			**56 445.6**	**51 285.2**	**(5 160.4)**	**-9%**
7. Peaceful uses of outer space							
Post	3 376.2			3 376.2	3 709.8	333.6	10%
Non-post	776.4			776.4	541.2	(235.2)	-30%
Subtotal	**4 152.6**			**4 152.6**	**4 250.9**	**98.3**	**2%**
8. International Court of Justice							
Post	13 276.2			13 276.2	14 097.8	821.6	6%
Non-post	13 270.4			13 270.4	11 403.3	(1 867.1)	-14%
Subtotal	**26 546.6**			**26 546.6**	**25 501.1**	**(1 045.5)**	**-4%**

Regular budget	*Publicly available budget*				*Actual expenditures*		
	Original approved budget	*Additional appropriation during 2020*	*Transfers within budget parts*	*Final budget*	*Expenditures*	*Difference (amount)*	*Difference (percentage)*
9. Legal affairs							
Post	20 558.3			20 558.3	20 671.9	113.6	1%
Non-post	3 355.2			3 355.2	3 243.5	(111.7)	-3%
Subtotal	**23 913.5**			**23 913.5**	**23 915.4**	**1.9**	**-2%**
10. Economic and social affairs							
Post	70 150.2			70 150.2	**69 320.9**	(829.3)	-1%
Non-post	17 867.9			17 867.9	15 373.2	(2 494.7)	-14%
Subtotal	**88 018.1**			**88 018.1**	**84 694.1**	**(3 324.0)**	**-4%**
11. Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States							
Post	4 685.2			4 685.2	3 173.4	(1 511.8)	-32%
Non-post	1 143.0			1 143.0	1 096.6	(46.4)	-4%
Subtotal	**5 828.2**			**5 828.2**	**4 270.0**	**(1 558.2)**	**-27%**
12. New Partnership for Africa's Development							
Post	6 841.0			6 841.0	4 873.4	(1 967.6)	-29%
Non-post	1 981.8			1 981.8	1 885.3	(96.5)	-5%
Subtotal	**8 822.8**			**8 822.8**	**6 758.7**	**(2 064.1)**	**-23%**
13. Trade and development							
Post	66 809.6			66 809.6	68 979.9	2 170.3	3%
Non-post	8 342.8			8 342.8	7 326.1	(1 016.7)	-12%
Subtotal	**75 152.4**			**75 152.4**	**76 306.0**	**1 153.6**	**2%**
14. International Trade Centre							
Post							-
Non-post	19 302.9			19 302.9	19 248.7	(54.2)	0%
Subtotal	**19 302.9**			**19 302.9**	**19 248.7**	**(54.2)**	**0%**
15. Environment							
Post	15 219.1			15 219.1	12 511.8	(2 707.3)	-18%
Non-post	2 210.7			2 210.7	1 674.5	(536.2)	-24%
Subtotal	**17 429.8**			**17 429.8**	**14 186.4**	**(3 243.4)**	**-19%**
16. Human settlements							
Post	9 270.0			9 270.0	10 920.8	1 650.8	18%
Non-post	3 156.7			3 156.7	1 693.9	(1 462.8)	-46%
Subtotal	**12 426.7**			**12 426.7**	**12 614.7**	**188.0**	**2%**

Regular budget	*Publicly available budget*				*Actual expenditures*		
	Original approved budget	*Additional appropriation during 2020*	*Transfers within budget parts*	*Final budget*	*Expenditures*	*Difference (amount)*	*Difference (percentage)*
17. United Nations Office on Drugs and Crime							
Post	18 232.4			18 232.4	19 430.8	1 198.4	7%
Non-post	4 012.0			4 012.0	2 736.8	(1 275.2)	-32%
Subtotal	**22 244.4**			**22 244.4**	**22 167.7**	**(76.7)**	**0%**
18. United Nations Entity for Gender Equality and the Empowerment of Women							
Post	7 002.9			7 002.9	6 447.7	(555.2)	-8%
Non-post	649.1			649.1	462.0	(187.1)	-29%
Subtotal	**7 652.0**			**7 652.0**	**6 909.7**	**(742.3)**	**-10%**
19. Economic Commission for Africa							
Post	46 849.0			46 849.0	44 614.0	(2 235.0)	-5%
Non-post	36 031.7			36 031.7	35 262.4	(769.3)	-2%
Subtotal	**82 880.7**			**82 880.7**	**79 876.3**	**(3 004.4)**	**-4%**
20. Economic and Social Commission for Asia and the Pacific							
Post	44 682.7			44 682.7	44 211.6	(471.1)	-1%
Non-post	11 626.5			11 626.5	8 805.4	(2 821.1)	-24%
Subtotal	**56 309.2**			**56 309.2**	**53 017.0**	**(3 292.2)**	**-6%**
21. Economic Commission for Europe							
Post	33 886.8			33 886.8	36 148.1	2 261.3	7%
Non-post	5 315.6			5 315.6	3 585.8	(1 729.8)	-33%
Subtotal	**39 202.4**			**39 202.4**	**39 733.9**	**531.5**	**1%**
22. Economic Commission for Latin America and the Caribbean							
Post	48 003.3			48 003.3	49 328.3	1 325.0	3%
Non-post	15 398.2			15 398.2	14 932.3	(465.9)	-3%
Subtotal	**63 401.5**			**63 401.5**	**64 260.6**	**859.1**	**1%**
23. Economic and Social Commission for Western Asia							
Post	28 793.2			28 793.2	30 679.9	1 886.7	7%
Non-post	11 273.2			11 273.2	10 599.0	(674.2)	-6%
Subtotal	**40 066.4**			**40 066.4**	**41 278.9**	**1 212.5**	**3%**
24. Human rights							
Post	62 313.4			62 313.4	64 349.7	2 036.3	3%
Non-post	28 171.4	5 000.0		33 171.4	32 751.8	(419.6)	-1%
Subtotal	**90 484.8**	**5 000.0**		**95 484.8**	**97 101.5**	**1 616.7**	**2%**

Regular budget	Publicly available budget: Original approved budget	Additional appropriations during 2020	Transfers within budget parts	Final budget	Actual expenditures: Expenditures	Difference (amount)	Difference (percentage)
25. Refugees (Office of the United Nations High Commissioner for Refugees)							
Post	676.4			676.4	719.2	42.8	6%
Non-post	44 875.4			44 875.4	44 875.4	0.0	0%
Subtotal	**45 551.8**			**45 551.8**	**45 594.6**	**42.8**	**0%**
26. Palestine refugees							
Post	27 597.3			27 597.3	28 023.3	426.0	2%
Non-post	29.1			29.1	23.4	(5.7)	-20%
Subtotal	**27 626.4**			**28 066.6**	**28 046.7**	**420.3**	**0%**
27. Humanitarian assistance							
Post	12 221.5			12 221.5	12 296.7	75.2	1%
Non-post	4 179.2	32 000.0		36 179.2	35 949.7	(229.5)	-1%
Subtotal	**16 400.7**	**32 000.0**		**48 400.7**	**48 246.4**	**(154.3)**	**0%**
28. Public information							
Post	76 827.1			76 827.1	78 330.4	1 503.3	2%
Non-post	16 957.1			16 957.1	16 597.7	(359.4)	-2%
Subtotal	**93 784.2**			**93 784.2**	**94 928.0**	**1 143.8**	**1%**
29A. Office of the Under-Secretary-General for Management							
Post	7 138.6			7 138.6	7 194.1	55.5	1%
Non-post	36 366.2			36 366.2	36 330.1	(36.1)	0%
Subtotal	**43 504.8**			**43 504.8**	**43 524.3**	**19.5**	**0%**
29B. Office of Programme Planning, Budget and Accounts							
Post	17 044.2			17 044.2	17 356.4	312.2	2%
Non-post	1 355.4			1 355.4	876.9	(478.5)	-35%
Subtotal	**18 399.6**			**18 399.6**	**18 233.3**	**(166.3)**	**-1%**
29C. Office of Human Resources Management							
Post	21 964.7			21 964.7	22 318.3	353.6	2%
Non-post	16 063.1		(500.0)	15 563.1	15 010.8	(552.3)	-4%
Subtotal	**38 027.8**		**(500.0)**	**37 527.8**	**37 329.2**	**(198.6)**	**-1%**
29D. Office of Central Support Services							
Post	32 195.5			32 195.5	32 464.0	268.5	1%
Non-post	66 956.1		(500.0)	66 456.1	63 236.1	(3 220.0)	-5%
Subtotal	**99 151.6**		**(500.0)**	**98 651.6**	**95 700.1**	**(2 951.5)**	**-3%**

Regular budget	Publicly available budget: Original approved budget	Publicly available budget: Additional appropriation during 2020	Publicly available budget: Transfers within budget parts	Publicly available budget: Final budget	Actual expenditures: Expenditures	Actual expenditures: Difference (amount)	Actual expenditures: Difference (percentage)
29E. Office of Information and Communications Technology							
Post	18 142.8		–	18 142.8	18 113.2	(29.6)	0%
Non-post	22 635.0		1 000.0	23 635.0	23 525.8	(109.2)	0%
Subtotal	**40 777.8**		**1 000.0**	**41 777.8**	**41 639.0**	**(138.8)**	**0%**
29F. Administration, Geneva							
Post	46 958.9			46 958.9	51 454.9	4 496.0	10%
Non-post	54 200.8			54 200.8	51 634.7	(2 566.1)	-5%
Subtotal	**101 159.7**			**101 159.7**	**103 089.6**	**1 929.9**	**2%**
29G. Administration, Vienna							
Post	10 053.1			10 053.1	10 831.5	778.4	8%
Non-post	13 056.3			13 056.3	12 021.3	(1 035.0)	-8%
Subtotal	**23 109.4**			**23 109.4**	**22 852.8**	**(256.6)**	**-1%**
29H. Administration, Nairobi							
Post	11 046.2			11 046.2	11 105.2	59.0	1%
Non-post	8 502.0			8 502.0	6 909.1	(1 592.9)	-19%
Subtotal	**19 548.2**			**19 548.2**	**18 014.4**	**(1 533.8)**	**-8%**
30. Internal oversight							
Post	17 792.3			17 792.3	18 347.8	555.5	3%
Non-post	2 447.9			2 447.9	1 817.2	(630.7)	-26%
Subtotal	**20 240.2**			**20 240.2**	**20 165.0**	**(75.2)**	**0%**
31. Jointly financed administrative activities							
Post							
Non-post	5 634.7			5 634.7	5 576.4	(58.3)	-1%
Subtotal	**5 634.7**			**5 634.7**	**5 576.4**	**(58.3)**	**-1%**
32. Special expenses							
Post							
Non-post	71 187.4			71 187.4	68 654.1	(2 533.3)	-4%
Subtotal	**71 187.4**			**71 187.4**	**68 654.1**	**(2 533.3)**	**-4%**
34. Safety and security							
Post	72 546.0			72 546.0	78 500.8	5 954.8	8%
Non-post	46 970.2			46 970.2	47 424.5	454.3	1%
Subtotal	**119 516.2**			**119 516.2**	**125 925.3**	**6 409.1**	**5%**

	Publicly available budget				*Actual expenditures*		
Regular budget	*Original approved budget*	*Additional appropriation during 2020*	*Transfers within budget parts*	*Final budget*	*Expenditures*	*Difference (amount)*	*Difference (percentage)*
36. Staff assessment							
Post	–			–	–	–	–
Non-post	233 131.2			233 131.2	239 887.6	6 756.4	3%
Subtotal	**233 131.2**			**233 131.2**	**239 887.6**	**6 756.4**	**3%**
Total post	**1 261 510.9**	–	–	**1 261 510.9**	**1 277 657.0**	**16 146.1**	**1%**
Total non-post	**1 590 405.2**	**47 400.0**	–	**1 637 805.2**	**1 583 948.3**	**(53 856.9)**	**-3%**
Grand total	**2 851 916.1**	**47 400.0**	–	**2 899 316.1**	**2 861 605.3**	**(37 710.8)**	**-1%**

Note 6
Comparison to budget

1. The statement of comparison of budget and actual amounts (statement V) presents the difference between budget amounts, which are prepared on a modified cash basis, and actual revenue and expenditure on a comparable basis.

2. Approved budgets are those that permit expenses to be incurred, including income estimates, and are approved by the General Assembly. For IPSAS reporting purposes, approved budgets are the appropriations and income estimates authorized by Assembly resolutions.

3. The original budget for the year ended 31 December 2020 is the budget approved by the General Assembly in its resolution 74/248 A to C. The final budget represents final amounts appropriated and income estimates for the year ended 31 December 2020, after the incorporation of all changes arising from General Assembly resolutions 74/252 and 75/263, as well as the redeployments authorized by the Secretary-General pursuant to resolution X/XX. Actual revenue and expenditure amounts are all the commitments and actual amounts incurred in the period on a budget basis.

4. Explanations for material differences between the original and final budget amounts, and between the final budget amounts and actual revenue and expenditure on a modified cash basis, that are deemed to be greater than 5 per cent are included in tables 1 and 2.

5. The overall final budget for the year ended 31 December 2020 amounted to $2,899.3 million, compared with the original budget of $2,851.9 million, reflecting an increase of $47.4 million for the budget period. The main areas of increase are reflected in table 1.

Table 1
Material differences between the original and final budget amounts for the year ended 31 December 2020

Budget section	*Material differences of more than 5 per cent*
5. Disarmament	Relates primarily to increased requirements of $0.4 million approved by the General Assembly in its resolution 73/400 on the field of information and telecommunications in international security
24. Human rights	Relates primarily to increased requirements totalling $5.0 million in support of the resolutions and decisions adopted by the Human Rights Council at its twenty-fifth to twenty-seventh sessions and its twenty-first and twenty-second special sessions, approved by the General Assembly in section VIII of its resolution 74/262
27. Humanitarian affairs	Relates primarily to the appropriation of requirements totalling $32.0 million for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response pursuant to General Assembly resolution 74/274

6. In addition, during the period, pursuant to General Assembly resolution X/XX, authorizing the Secretary-General to redeploy resources within budget parts, an amount of $1.0 million was redeployed to section 29E, Office of Information and Communications Technology, to address cybersecurity threats. The amount was redeployed from two sections: section 29C, Office of Human Resources Management ($0.5 million), and section 29D, Office of Central Support Services ($0.5 million).

7. The overall final expenditures for the year ended 31 December 2020 amounted to $2,861.6 million, compared with the final budget of $2,899.3 million, reflecting a net decrease of $37.7 million (comprising reduced requirements under non-post resources in the amount of $53.9 million, offset in part by an increase of $16.1 million under post resources). Explanations for material differences between the final budget and actual expenditure on a modified cash basis that are deemed to be more than 5 per cent are included in table 2.

Table 2
Material differences between the final budget amounts and actual expenditures for the year ended 31 December 2020
[The information below is based on a sample number of sections]

Budget section	*Material differences of more than 5 per cent*
1. Overall policymaking, direction and coordination	Reduced requirements in the amount of $1.5 million under non-post resources reflect primarily the need for fewer judges owing to the lower number of cases considered by the Appeals Tribunal
2. Political affairs	Reduced requirements of $5.1 million under post and non-post resources result from higher vacancy rates compared with the budget, and delays in the recruitment of consultants owing to the security challenges relating to Boko Haram and the organization of the general elections in Nigeria.
5. Disarmament	Increased requirements of $0.5 million under post and non-post resources reflect primarily lower average vacancy rates experienced compared with the budgeted rates

Budget section	*Material differences of more than 5 per cent*
6. Peacekeeping operations	Reduced requirements of $3.8 million under non-post resources reflect lower requirements for travel within the United Nations Military Observer Group in India and Pakistan area owing to security and visa restrictions imposed by one host Government, as well as the travel of staff from the United Nations Truce Supervision Organization due to a lower number of trips to conferences and training sessions during the year
8. Peaceful uses of outer space	Increased requirements of $0.3 million under post resources reflect lower average vacancy rates compared with budgeted rates. For non-post resources, the lower requirement of $0.2 million relates to the lower number of workshops organized during the period than planned, as a result of the decisions of the Committee on the Peaceful Uses of Outer Space in June 2020
9. International Court of Justice	Increased requirements of $0.8 million under post resources reflect lower average vacancy rates compared with budgeted rates. For non-post resources, the reduced requirement of $1.9 million under temporary assistance for meetings was due to the lower number of cases for review during the period, which translated into a reduced number of meetings and sessions of the Court
10. Economic and social affairs	Reduced requirements of $2.5 million under non-post resources reflect lower requirements for the travel of representatives, owing mainly to fewer delegations and representatives of policymaking organs travelling than initially planned. This was due in part to a number of overlapping consultations with the high-level political forum on sustainable development
11. Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	Reduced requirements of $1.5 million under post resources reflect higher average vacancy rates compared with the budgeted rates
12. New Partnership for Africa's Development	Reduced requirements of $2.1 million under post and non-post resources were related mainly to higher average vacancy rates compared with the budgeted rates
13. Trade and development	Reduced requirements of $1.0 million under non-post resources were due mainly to the lower number of representatives who attended meetings than initially planned, and to reduced requirements for mail and pouch services and paper supplies due to the increased use of electronic dissemination of information

8. The utilization of the unforeseen and extraordinary expenses granted under General Assembly resolution X/XX for the year ended 31 December 2020 is reflected in table 3. The expenditures reflected below have already been included in the actual expenditures reported in statement V.

Table 3

Unforeseen and extraordinary expenses utilized in the year ended 31 December 2020

(Thousands of United States dollars)

Section 2, General Assembly and Economic and Social Council affairs and conference management	
Review of the United Nations peacebuilding architecture[a]	141.0
Subtotal	**141.0**
Section 3, Political affairs	
Review of the United Nations peacebuilding architecture[a]	1 485.5
Coordinator of the United Nations Headquarters response to the regional impact of Boko Haram[b]	154.4
Office of the Special Envoy of the Secretary-General for Yemen[a]	287.4
Additional staffing requirements for the United Nations Office in Burundi[c]	2 600.0
Delegate of the Secretary-General to the subcommission on end-of-conflict issues within the Colombian peace process[a]	150.0
United Nations System-wide Senior Coordinator on Burundi[a]	236.3
Special Adviser to the Secretary-General[a]	293.8
Subtotal	**5 207.4**
Section 4, Disarmament	
Establishment of the Organization for the Prohibition of Chemical Weapons-United Nations Joint Investigative Mechanism[a]	1 051.2
Subtotal	**1 051.2**
Section 24, Human rights	
Independent International Commission of Inquiry on the Syrian Arab Republic[a]	3 708.5
Human rights investigation mission to Libya[a]	820.6
Mission to collect information and report on atrocities committed by the terrorist group Boko Haram and its effect on human rights in the affected countries[a]	148.9
Subtotal	**4 678.0**
Section 27, Humanitarian assistance	
Humanitarian monitoring mechanism in the Syrian Arab Republic[a]	5 429.5
Subtotal	**5 429.5**
Section 29D, Office of Central Support Services	
Review of the United Nations peacebuilding architecture[a]	45.3
Subtotal	**45.3**
Total	**16 552.4**

[a] Authorized by the Secretary-General with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

[b] Authorized by the Secretary-General.

[c] Authorized by the Secretary-General with the concurrence of the Advisory Committee ($1.5 million), and authorized by the Secretary-General ($1.1 million).